The Bombay Gazette.

[With Supplement.

No. 8,474.—New Series. BOMBAY :—WEDNESDAY, APRIL 5, 1876.

THE BOMBAY GAZETTE.

The Rates of Subscription to the *Bombay Gazette* will for the future be as follows :—

To Subscribers in Bombay—*Delivered free.*

In Advance.		*In Arrear.*	
Per Annum	Rs. 48	Per Annum	Rs. 60
Half-yearly	25	Half-yearly	31
Quarterly	13	Quarterly	16
Monthly	5	Monthly	6

To Subscribers Up-country.

In Advance.		*In Arrear.*	
Per Annum	Rs. 52	Per Annum	Rs. 85
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Ten Lines and under—

First insertion	Rs. 5 0
Second do.	„ 2 8
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a line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion	8 As. per Line.
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In the Native Languages, double the above.

For Advertisements which are to be inserted for a considerable time special contracts may be made.

SPECIAL SHORT ADVERTISEMENTS.

Advertisements of two or three lines relating to such matters Small Sales, Business Cards, Situations, Wanted or Servants Required, Houses or Lodgings to Let, Changes of Residence, Articles Lost or Found, &c., &c.

The scale for Advertisements belonging to any of these classes will be as follows :—

Not exceeding three lines	Re. 1 0
Each succeeding line	„ 0-8 As.

Advertisement exceeding five lines will be charged for at our present ordinary rates.

No Advertisement will be inserted for less than *One Rupee* and payment must in all cases be made in *Cash.*

All Advertisements are charged according to the space occupied in Nonpareil, or smallest type. 12 lines of which go to the inch.

Domestic Occurrences : Each—Rupees 2.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette.*"

SHIPPING.

STEAM TO LONDON FROM KURRACHEE, CALLING AT ADEN, HODEIDA, JEDDAH, ALGIERS, AND LISBON.

THE BRITISH INDIA STEAM NAVIGATION COMPANY, LIMITED, will despatch the S. S. AGRA, 1,906 Tons, 180 H. P., Commander Hillcoat, as above, from Kurrachee on SATURDAY, the 8th April. Cargo and Passengers can be booked from Bombay and all the Ports at which the Company's Steamers touch.

The Agra is fitted in the usual style of the Company's Vessels, and has excellent accommodation for 31 First-class Passengers and 12 Second-class.

The Steamers leaving Bombay on FRIDAY, the 31st March, and on MONDAY, the 3rd April, for Kurrachee, can carry forward Cargo and Passengers for transfer to the Agra.

For Freight or Passage apply to

W. NICOL & Co., Agents.

Bombay, 9th February 1876.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo every week.

The S. S. AVA, 2,600 Tons, 220 H. P., Commander C. M. H. Day, will be despatched on SATURDAY, the 8th April 1876, at 4 P. M.

	April.		April.
Leaves BOMBAY	8	Leaves Tuticorin	16
„ Rutnagherry	9	„ Colombo	17
„ Vingorla	9	„ Galle	18
„ Goa	9	„ Negapatam	21
„ Carwar	10	„ Madras	23
„ Mangalore	11	„ Coconada	25
„ Cannanore	12	„ Vizagapatam	26
„ Tellicherry	12	„ Bimlipatam	26
„ Calicut	13	„ Calingapatam	27
„ Beypore	13	„ Gopalpore	27
„ Cochin	14	„ False Point	28
„ Alleppey	14	Arrives CALCUTTA	30

Cargo for Singapore and China can be booked by the Steamers on this line hence or from intermediate ports for transhipment at Galle to the Messageries Maritime Company's Steamers, which run regularly.

Also for Batavia, Sourabaya, Tjillatjap, Palembang, Pontianak, Atcheen, Padang and Moluccos Islands, to go forward by the Messageries Maritime and Netherlands India S. N. Companies.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF VIA KURRACHEE.

Interchanging Cargo and Passengers at Bussorah, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company or other Steamers.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch a Steamer every week to the Persian Gulf, touching at KURRACHEE, GUADER, MUSCAT, BUNDER ABBAS, LINGA, BUSHIRE, FAO, BUSREH, and occasionally at BAHREIN, and MAHOMERAH.

The S. S. CALCUTTA, 863 Tons, 120 H. P., Commander T. P. Nailer, will be despatched on FRIDAY, the 7th April 1876, at 4 P. M.

	April.		April.
Leaves BOMBAY	7	Leaves BUSREH	26
„ Kurrachee	11	„ Mahomerah	26
„ Jask	15	„ Fao	26
„ Bunder Abbas	16	„ Bushire	28
„ Linga	18	„ Linga .... May	3
„ Baharein	19	„ Bunder Abbas	5
„ Bushire	20	„ Jask	6
„ Fao	22	„ Gwader	8
„ Mahomerah	22	„ Kurrachee	12
Arrive BUSREH	23	Arrives BOMBAY	15

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE CALLING AT KATTYAWAR COAST PORTS.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, and in connection with the weekly service from England, will, during the Fair Season, despatch a Steamer to Kurrachee every FRIDAY, at 4 P.M., and an Extra Steamer on every MONDAY at 2 P. M.

The S. S. CALCUTTA, 863 Tons, 120 H. P., Commander T. P. Nailer, will be despatched on FRIDAY, the 7th April 1876, at 4 P. M.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH ITALY VIA SUEZ CANAL.

ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co., GENOA.

THE REGULAR STEAMERS LEAVE GENOA, on the 24th, and BOMBAY on the 1st *of each month.*

PASSENGERS' RATES.

(Inclusive of all Transit Fees through the Suez Canal.)

	1st Class.	2nd Class.		3rd Class.	
Aden	£22	£15	Including Wine.	£4	Without food.
Suez	36	23		8	
Port Said	38	24		9	
Messina	50	34		14	
Naples	50	34		14	
Leghorn	50	34		14	
Genoa	50	34		14	
Marseilles	52	35		14-10	

Children under 3 years—free of charge. Children not above 10 years—half fare.

NEXT STEAMERS FROM BOMBAY :—

ARABIA to sail on SATURDAY, 15th April 1876.
BATAVIA to sail on MONDAY, 1st May 1876.
ASSIRIA to sail on MONDAY, 15th May 1876.
AUSTRALIA to sail on THURSDAY, 1st June 1876.
SUMATRA to sail on SATURDAY, 1st July 1876.
BATAVIA to sail on TUESDAY, 1st August 1876.
AUSTRALIA to sail on FRIDAY, 1st September 1876.
SUMATRA to sail on SUNDAY, 1st October 1876.

From the 1st January 1876 Steamers will leave Genoa on the 10th and 24th, and Bombay on the 1st and 15th of every month, until further notice.

All Steamers of this Company have large First and Second-class accommodation; and always carry a Doctor and a Stewardess on board.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For hand-books of information, rates of freight, &c., apply to

C. GRONDONA,
Agent Rubattino Steam Navigation Company,
No. 9, Hummum Street.

Bombay, 8th December 1875.

FOR LIVERPOOL, VIA SUEZ CANAL, TO LEAVE ABOUT 15TH APRIL.

THE fine S. S. GUY MANNERING, 2,803 Tons, Capt. Charles Mann, will be despatched as above. She has very superior First Class accommodation, and is fitted with every appliance calculated to promote the comfort of Passengers. She carries a SURGEON and STEWARDESS.

The Rate of passage is—

FIRST CLASS TO LIVERPOOL—£50,

exclusive of Wines &c., which, however, can be procured on board at moderate prices.

For further particulars apply to

W. NICOL & Co., Agents,
KING, KING & Co., Passenger Agents.

Bombay, 31st March 1876.

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

THE following or other first-class Vessels will be despatched for EUROPE :—

Vessels.	Captains.	Tons.	H.P.	April, 1876.
NUBIA	W. B. Hall	2096	450	5th—London direct.
SIAM	N. W. Haselwood	3000	500	10th—Southampton.
ASSAM	G. F. Cates	3033	500	17th—Suez, &c.
MALWA	P. S. Tomlin	2933	450	24th—Southampton.
				May.
ZAMBESI	A. Symons	2422	400	1st—Suez, &c.
DECCAN	J. D. Gaby	3429	550	8th—Southampton.
KASHGAR	E. J. Baker	2621	450	15th—Suez, &c.
BOKHARA	W. D. Anderson	1932	450	22nd—Southampton.

Passengers are booked to Malta, Gibraltar and Southampton by every Mail. The Southampton Steamers proceed to that port direct; but by the alternate Steamers Passengers change vessels at Suez.

Passengers to Brindisi, Ancona, and Venice are carried by every Steamer, but proceed by rail from Suez to Alexandria.

Passengers are requested to send their heavy baggage to Mazagon, on the day of the Steamer's departure, before 10 A.M., in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon, at 3 P.M. precisely, on the day of sailing.

GEORGE F. HENRY, Superintendent.

Bombay, 30th March 1876.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

On TUESDAY, the 18th April 1876, at 3 P.M., from Mazagon.

THE P. and O. Co.'s S.S. LOMBARDY, Captain E. M. Gillson (2,723 Tons and 450 H. P.), will be despatched as above, carrying H. M.'s Mails and taking also Passengers and Cargo for Madras and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's Office before noon, on SATURDAY, the 15th April 1876.

GEORGE F. HENRY,
Superintendent.

Bombay, 4th April 1876.

P. & O. S. N. COMPANY, DIRECT STEAMER TO LONDON.

THE P. and O. Company's s.s. NUBIA (2,096 Tons, 450 Horse Power,) will be despatched for LONDON, via SUEZ CANAL, on WEDNESDAY, the 5th April, at 3 P. M.

PASSAGE MONEY (including Canal Fees) :—

First Class	Rs. 680
Second Class	„ 370

G. F. HENRY,
Superintendent.

Bombay, 4th March 1876.

"WILSON" LINE. FALMOUTH AND HAVRE, VIA SUEZ CANAL.

S. S. XANTHO, 1,800 Tons,
TO LEAVE ABOUT 15TH APRIL.

THE above Vessel will have dispatch on the date named. She has excellent accommodation amidships for First-Class Passengers only.

RATES OF PASSAGE MONEY, exclusive of Wines and Spirits which can be had on board :—

FIRST CLASS .... Rs. 500.

For Passage and further particulars apply to

GRINDLAY, GROOM & Co.
W. NICOL & Co., Agents.

Bombay, 25th March 1876.

LIVERPOOL VIA SUEZ CANAL.

S.S. STRATHLEVEN, 2,300 Tons,
C. W. Pearson, Commander.
(*To leave end of April.*)

THIS New and Splendid Steamer will have despatch the last week of April, and is expected to make a quick passage. She has been built expressly for the Indian trade, and has excellent accommodation for Passengers, both on the main deck and in a Saloon built on deck. She will carry a Surgeon and Stewardess.

FARE TO LIVERPOOL—Rs. 500,

Exclusive of Wines, &c., which can be procured on board at moderate prices. For Passage and further particulars apply to

GRINDLAY, GROOM & Co,
W. NICOL & Co., Agents.

Bombay, 15th March 1876.

BOMBAY TO SOUTHAMPTON VIA SUEZ CANAL. TO SAIL ABOUT 10TH MAY.

THE attention of Families intending to proceed to England is specially invited to the fine Steamer GALATEA, 2,001 Tons Register. 360 H.P. nominal, classed 100 A 1 at Lloyd's, well-known in the South American Passenger Service as one of the favourite steamers of the Belgian Royal Mail Company. She has superior accommodation for Fifty First Class Passengers, and carries a DOCTOR and STEWARDESS. For Passage apply to Messrs. GRINDLAY, GROOM & Co.

McCULLOCH, BEYTS & Co.,
Agents

HALL LINE OF STEAMERS. BOMBAY TO LIVERPOOL.

TO SAIL POSITIVELY ON 3RD MAY,
TRENTHAM HALL.
TO SAIL POSITIVELY ON 24TH MAY,
BRANKSOME HALL.

THE ATTENTION of INTENDING PASSENGERS is particularly called to these fine steamers, which have been specially constructed for the Bombay Trade. They are all built to steam 12 knots, and are expected to make the passage either to or from England in about 75 days.

Each steamer will carry a DOCTOR and STEWARDESS.

For Passage, &c., apply to

W. & A. GRAHAM & Co., Agents.

ANCHOR LINE—INDIAN SERVICE.

BOMBAY TO LIVERPOOL VIA SUEZ CANAL.

THE following or other First Class Steamers of the ANCHOR LINE will sail from GLASGOW and LIVERPOOL to PORT SAID, SUEZ, and BOMBAY, and from BOMBAY to SUEZ, PORT SAID, GIBRALTAR, and LIVERPOOL :—

	Tons	H.P.	From Glasgow.	From Liverpool.	From Bombay.
MACEDONIA	2272	486	19th Feb.	26th Feb.	8th April.
TRINACRIA	2107	424	18th Mar.	25th Mar.	17th May.
Also—					
EUROPA	2877	424	will sail from Bombay on or about		10th June.
INDIA	2289	500	do.	do. do.	10th July.
MACEDONIA	2272	486	do.	do. do.	10th August

And regularly thereafter, further sailings, being arranged according to the requirements of the trade.

All the Steamers of this Line carry a SURGEON and STEWARDESS, and have superior First-class accommodation fitted with every convenience.

Passengers and Cargo booked through to New York in connection with the Anchor Line Transatlantic Service.

FARES FROM BOMBAY TO	LIVERPOOL.	SUEZ.
FIRST CLASS	Rs. 500	Rs. 350

A reduction of 15 per cent. will be given on Return Passages to all who re-embark by Anchor Line Steamers within twelve months of time of landing.

For Passage, Freight, &c., apply to

W. & A. GRAHAM & Co., Agents.

Bombay, 8th March 1876.

CONSIGNEES of CARGO per S. S. ARCH DRUID, from LIVERPOOL, are REQUESTED to PAY FREIGHT and SEND their BILLS of LADING and DELIVERY ORDERS for our inspection and counter-signature. As the Cargo will be landed in the Sassoon Dock, Consignees can obtain delivery of their GOODS there, and early application is requested.

NO CLAIM for DAMAGE or SHORT DELIVERY will be admitted under any circumstances unless passed by the Captain before the departure of the Vessel.

DAVID SASSOON & Co.,
Agents.

Bombay, 28th March 1876.

NEW ADVERTISEMENTS.

TEA FROM DEYRAH DHOON.—In packages of 2, 5 and 10 lbs. each, can be had unadulterated, as received from the Hills, at

PURVIS' AGENCY,
Opposite the Custom House.

Bombay, 3rd April 1876.

DR. BRIGHT'S PHOSPHODYNE.

THE Undersigned beg to intimate that they only sell the above preparation for CASH.

Per Case, 10s. 6d. at 1s. 9d. per Rupee—Rs. 6.

The Trade supplied at discount.

D. S. KEMP & Co., BOMBAY.

MELLIN'S EXTRACT FOR PREPARING LIEBIG'S INFANTS' FOOD,

FORMS beyond comparison the best artificial nourishment for Infants. It is equally adapted for Adult-patients in all stages of enfeebled digestion; and has been the means of saving many lives when no other food could be retained. Its great medical value in native practice where Liebig's Extract is objected to has been pointed out by a well-known physician.

Sole Agents for India,
D. S. KEMP & Co., BOMBAY.

PULVERMACHER'S GALVANIC CHAIN BANDS

Have given rapid relief in the following complaints when all other remedies have been ineffectual :—

Neuralgia and Nervous Headache.	Rheumatism.
Loss of Voice Asthma, &c.	Local Paralysis.
Pulmonary Affections.	Sciatica.
Lumbago.	Gout.
Weak Ankles, Wrists, &c.	Bilious and Liver Complaints.
Indigestion.	Kidney Complaints.
Nervous Deafness.	Nervous Debility.

SOLD BY
D. S. KEMP & Co.,
SASSOON HOUSE, BOMBAY.

NEW ADVERTISEMENTS.

FORT THEATRE,

APOLLO STREET,
ENTRANCE TO THE ENGLISH HOTEL.
TO-DAY, WEDNESDAY, 5TH APRIL.
MR. H. AVELING
AND MR. M. COMERFORD,
In conjunction with
THE STAR COMPANY.

The Performance will commence with Thos. Haynes Bayley's Comedy of

PERFECTION.

TO CONCLUDE WITH H. J. BYRON'S WORLD-RENOWNED BURLESQUE,

FRA DIAVOLO.

PRICES OF ADMISSION.

First Class .... Rs. 2 | Second Class .... Re. 1.

Doors open at 8-30. Performance to commence at 9 o'clock punctually.

N. B.—Extra Tramway Cars leave from Elphinstone Circle and Church Gate Street after the performance.

PUNKAHS IN FULL SWING.

NOTICE.

WARD No. 7, WALKESHWER AND MAHALUXMEE.

VOTERS are reminded that the ELECTION for this WARD will take place TO-DAY at the Municipal Commissioner's Office, Fort, from 9 A. M. to 6 P. M.

NOTICE.—CONSIGNEES of CARGO per S. S. ZEAL, Captain Furest, arrived from LIVERPOOL, are requested to SEND their BILLS of LADING accompanied by DELIVERY ORDERS for our inspection and counter-signature, and to TAKE DELIVERY AT ONCE of their respective GOODS from the Sassoon Dock.

No CLAIM of any kind will be paid after the departure of the steamer unless it be previously passed by the Captain.

EWART, LATHAM & Co.,
Agents, Steamship Zeal.

Bombay, 4th April 1876.

GREAT INDIAN PENINSULA RAILWAY COMPANY.

TALLOW.

Tenders are invited for the SUPPLY of TALLOW for twelve months from 1st May next.

Tenders will be received by the Agent at the Company's Offices, Elphinstone Circle, Bombay, up to Noon on WEDNESDAY, the 19th April 1876.

The Agent does not bind himself to accept the lowest or any Tender.

Specification and Form of Tender may be obtained upon application to the Undersigned.

G. D. HENRY,
Acting Storekeeper.

Storekeeper's Office, Byculla, 4th April 1876.

WHEELER & WILSON'S WORLD RENOWNED SILENT LOCK-STITCH SEWING MACHINES.

HIGHEST HONORS AT THE VIENNA EXHIBITION.

PATRONISED BY THE ROYAL FAMILY.

THESE MACHINES, on account of their superior excellence, have obtained the highest reputation in all the markets of the world. Their peculiar advantage and beauty lies in the ROTATING HOOK which makes them simple in construction, noiseless and rapid in work, and efficient in every way; stability out of question. Seldom out of repair, and, if at all, easily put to rights. Best adapted for Families and Millinery Establishments.

INSTRUCTION TO PURCHASERS GRATIS. PACKING FREE.

DOSSABHOY MERWANJEE & Co.,
Sole Agents,
7, Parsee Bazar Street.

HORMUSJEE SORABJEE.

NEW BOOKS.

	Rs.	a.
Wilson's Prehistoric Man: Researches into the Origin of Civilization in the Old and the New World, 2 Vols., Illustrated	22	8
To the Victoria Falls of the Zambesi, translated from the German by N. Danvers	15	0
Thomson's Translation of Bhagavad-Gitta a Sanskrit Philosophical Poem	6	12
Kempe's Electrical Testing	3	4
Livy; by Revd. W. L. Collins (ancient classic)	1	12
Guy Waterman; by J. Saunders	3	12
Wych Hazel; by the Author of "Wide Wide World"	2	4
An enquiry into the time and place of Homer; by Right Hon. Gladstone	3	12
The Works of Rabelais, Illustrated by Gustave Doré	4	12
Dickens's Great Expectation	1	8
The Choice Works of Dean Swift	4	12
Fenwick's Medical Diagnosis, new edition 1876	4	4
Walker's Organization and Tactics of Cavalry	1	4
Sewill's Dental Anatomy and Surgery	3	8
Buckton's Health in the House	1	4
Thackeray (Miss) Bluebeard's Keys	3	12
Bowen's Studies in English	1	4
Huxley's Elementary Biology	3	12
Debenham's Vow; by Amelia Edwards	1	4
British Manufacturing Industries, Iron and Steel, &c., Metallic and Mining, &c., Wool and Flax &c., Acid and Alkalies &c., Pottery and Glass, &c., Hosiery and Lace, &c., each	2	4
Open Sesame; by Florence Marryat	3	12
Twenty Thousand Legends under the sea; by Jules Verne	1	12
Hunter's Life of Lord Mayo, 2 Vols	15	0
Quadroon; by Mayne Reid	1	4
Men of Mark, a Gallery of contemporary Portraits of Men distinguished in the Senate, the Church, in Science, Literature, and Art, the Army and Navy, Law, &c., each	1	4
Dabney's Sensualistic Philosophy of the 19th century	8	12
Campbell's My Circular Notes, 2 Vols.	15	12
Palmer's Leaves from Ward Hunter's Note Book	4	12
Records of the Past, being English translations of the Assyrian and Egyptian monuments, 6 Vols.	13	8
Ure's Dictionary of Science, Art, and Manufactures, 3 Vols, new edition, 1875	65	12
Adcock's Engineer's Pocket-book for 1876	3	12
Engineer's and Contractor's Pocket-book, 1876	3	12
Year Book of Facts for 1876	1	12
Statesman's Year Book 1876	6	12
Ceylon; a general description: Historical, Physical, and Statistical, 2 Vols.	17	8
Richardson's Diseases of Modern Life	8	0
Balfour's Clinical Lectures in Diseases of the Heart and Aorta	7	8
Draper's History of Intellectual Development of Europe, 2 Vols.	7	0
Habitations of Man in all ages; by Violet le Duc	10	0
Sport in Abyssinia; by the Earl of Mayo	7	8
Blyth's Dictionary of Hygiene and Public Health	17	8
Thackeray's Students' Quarters, or Paris 35 years since, Illustrated	3	0
Macleod's Elements of Banking	4	12
Tanner's Manual of Clinical Medicine, edition 1876	4	12
The Great Divide: Travels in the Upper Yellowstone; by the Earl of Dunraven	11	4
Ransome (Dr) on Stethometry	6	12
Airy's Notes on the Earlier Hebrew Scriptures	3	12
Cory's Shadows of Coming Events	3	4
The Queen of the Colonies, or Queensland as I knew it	8	12
Radcliff's Vital Motion as a Mode of Physical Motion	5	8
Lytton's Pausanias the Spartan	6	8
Buckley's Short History of Natural Science	5	12
Wheeler's History of India, Vol. 4, Part I	8	12
Cox's General History of Greece	4	12
Forster's Life of Charles Dickens, new cheap edition, 2 Vols.	17	8
Gladstone's Church of England and Ritualism	1	4
London Society, Vol, July to Dec. 1875	6	8
Flint on Phthisis	10	0
From the Hebrides to the Himalayas, 18 months' wanderings; by C G Cumming, 2 Vols	26	0
Fort's Early History and Antiquities of Freemasonry	9	8
Spain; by Baron Ch. Davallier, Illustrated by Gustave Dore	39	0
Atchley's Engineer's and Contractor's Price Book	3	12
Slack's Company, Battalion and Brigade Drill, all in 1 Vol. (Can also be had separately if required.)	3	4
Mutiny Acts and Articles of War, 1875	2	8
Field Exercise Pocket edition 1874	0	12
Queen's Regulations, edition 1873	0	12
Manual of Artillery Exercise 1874	1	4
Infantry Sword Exercise, edition 1875	0	8
British Army in 1875; by J. Holms, M. P	3	0
Regulations for the Army Hospital Corps, Issued July 1875	0	12
Sinnott's Military Catechism; by Malton, edition 1874	2	0
Buckley's Modern Naval Hygiene	1	4
East India Complete Ready Reckoner	3	12
Braddon's (Miss) Hostages to Fortune	1	4
Trollope's The Sacristan's Household	1	4
Warne's Bijou Gazetteer of the World	1	4
Lever's Harry Lorrequer, Jack Hinton, Illustrated edition ....each (Others will Issue uniform)	2	4
Macnamara's Manual of the Diseases of the Eye, 3rd edition 1876	8	0
Russell's The Book of Authors, a collection of Criticisms, Ana, Mots, &c.	1	8
Pavy's Treatise on Food and Dietetics, 2nd edition 1875	9	8
Dittmar's Manual of Qualitative Chemical Analysis	3	4
Milne's Manual of Materia Medica	4	12
Nautical Almanac 1876	3	0
Cavandish on Whist, 10th edition, 1875	3	4
Spon's Workshop Receipts, new edition, 1875	3	4
Enquire Within upon Everything 1875	1	12
Tanner's Index of Diseases, new edition, 1876	6	12

All the above 1 [illegible] priced at 10 Annas to a Shilling.

HORMUSJEE SORABJEE.

26, Meadow Street.

S. D'ESPERANCE, COPPER-PLATE ENGRAVER & PRINTER

BRASS STAMPS, OFFICIAL SEALS,
STEEL DIES WITH CRESTS,
ARMORIAL BEARINGS, MONOGRAMS, &c., &c.
ENGRAVED and EMBOSSED in COLOURS, Neatly and with Despatch.

BOMBAY :—35, MEADOW STREET, FORT.

SPECIAL SHORT ADVERTISEMENTS.

FOR SALE, MINNIE and KITTY, a pair of well-bred WALER MARES, thoroughly broken to harness, perfectly quiet, fast and stylish steppers; have been driven by a lady. Apply to LAFOND BROTHERS. Colaba, 4th April.

D'SOUZA'S recipes are plain :
Good wholesome food and drink,
The CLARENDON at Matheran
Supplies "the missing link."

HOUSES TO BE LET.

HOUSE TO LET.—The BUNGALOW, No. 7, Clare Road, Byculla, from 1st June 1876, at present in the occupation of E. Moses, Esq.

For particulars apply at No. 7, Church Gate Street, Fort.

Bombay, 27th March 1876.

HOTELS.

MALABAR FAMILY HOTEL, BREACH CANDY, MALABAR HILL, BOMBAY.

THIS HOTEL is located in the finest, coolest, most healthy and fashionable part of Bombay. "It is close to the sea," and surrounded by Gardens and beautiful Scenery.

The Rooms are very large, and fitted up with every home comfort.

Testimonials, with view of Hotel, forwarded on application.

The distance is within half an hour's drive of the Fort, and fifteen minutes from the G. I. P. and B. B. & C. I. Railways.

TERMS—MODERATE.

W. B. SARGENT,
Proprietor.

MATHERAN.—The HOPE HALL HOTEL is OPEN to VISITORS. First class accommodation for Ladies and Gentlemen. TWO SEPARATE BUNGALOWS.

TERMS—MODERATE.

B. GOMES, Proprietor.

GLASS, PORCELAIN, & STONE WARES.

TREACHER & Co., Limited, solicit attention to their EXTENSIVE STOCK of the above WARES, imported direct from leading Manufacturers.

TABLE GLASS WARE,
Of first-rate Material and Workmanship.
Complete Sets for 12 persons from Rs. 130 to Rs. 300.
In various Patterns for Daily Service, and a variety of beautiful Designs for Extra use.

VASES, CENTRE-PIECES, FLOWER TROUGHS AND TUBES.

BREAKFAST AND TEA SERVICES,
Of Richly-painted Porcelain in a variety of beautiful designs,
From Rs. 65 to Rs. 300.
Of Porcelain, with Gold Border and Line, with or without Flower,
From Rs. 50.
Of Best Stone China, with Blue, Green, Pink or Maroon Bands and Lines,
From Rs. 40.
Of Best Staffordshire Stoneware,
From Rs. 25.

CRYSTAL GLASS CHANDELIERS, CANDELABRA, BRACKETS, TABLE AND OTHER LAMPS.
For Kerosine, Candles, and Oil.

DINNER SERVICES,
Of best Staffordshire Stoneware or Opaque Porcelain,
In a variety of neat and serviceable patterns,
From Rs. 90 to Rs. 400.

DESSERT SERVICES,
Of Elegantly Painted and Gilt Porcelain,
From Rs. 50 to Rs. 300.

CHAMBER SERVICES,
Of best Staffordshire Stoneware or Stone China,
From Rs. 25 to Rs. 90.

WEDGEWOOD, TERRA COTTA, AND ROCKINGHAM WARES,
and a
VARIETY OF USEFUL AND ORNAMENTAL SUNDRIES.

A DETAILED PRICE LIST ON APPLICATION.

TREACHER & COMPANY, LD.,
BOMBAY, BYCULLA, AND POONA.

C. BOUNEVIALLE & CO.,

9, HUMMUM STREET, BOMBAY.
AND LONDON, BORDEAUX AND HYDERABAD (DECCAN.)

PRIZE MEDAL,
BOMBAY EXHIBITION 1873.

Price List.

SHERRIES.

	Quarts Per Doz. Rs. a.	Pints Per Doz. Rs. a.
OLD PALE SHERRY, (our own), recommended; an excellent Dinner Sherry; dry	18 0	...
VINO DE PASTO, Pink capsule (our own), pale and dry	28 0	...
AMONTILLADO, Light Pink capsule (our own), dry and delicate	31 0	...
MANZANILLA, Blue capsule (our own), full bodied, nutty, and dry	33 0	..
AMOROSO, Green capsule (our own), very choice and superior	37 0	...
MONTILLA of Cordova (red capsule), the perfection of dry wine, highly recommended to Connoisseurs	35 0	...

PORTS.

	Quarts	Pints
OLD PORT from the Alto Douro district, well matured in wood, plain capsule	20 0	...
VERY OLD PORT (brown capsule and label), recommended	22 0	...
SUPERIOR OLD PORT (black capsule and label), possessing the invigorating properties required by invalids	24 0	...
EXTRA FINE OLD PORT (particular blue capsule and label): this superlative wine is from one of the first vineyards in Portugal	34 0	...

CHAMPAGNES.

	Quarts	Pints
OUR OWN (signed ticket) Private Cuvee Extra Dry	44 0	24 0
Do. Vintage 1868	0 0	24 0
AYALA & Co.'s Chateau d' Ay, extra [illegible] quality	[illegible] 0	21 0
Do do in Magnums [illegible]	[illegible]0 0	...
Do do ½ pints, [illegible] valids	15 0	...
FREMINET ET FILS (Fleur de [illegible]	[illegible] 0	21 0
GEISLER'S (India special) [illegible]	[illegible] 0	26 0
JULES MUMM'S First quality [illegible]	[illegible] 0	25 0
BARON DE SAULT'S (for Cup)	[illegible]	18 0
Do do Magnums	50 0	...

BORDEAUX—RED AND WHITE.

	Quarts	Pints
ST. JULIEN MEDOC (our own)	11 0	6 8
CHATEAU LAROSE (our own)	15 0	8 8
CHATEAU LEOVILLE „	18 0	10 0
PAUILLAC „	16 0	9 0
ST. ESTEPHE „	15 0	8 8
MOUTON D'ARMAILHAC (our own brand)	19 0	10 8
SAUTERNE „	16 0	9 0
CHATEUX D'OISY, a much dryer Wine than Sauterne	22 0	...
CHATEAU TALENCE	22 0	12 0
CHATEAU LABEGORCE (Margaux)	26 0	14 0
CHATEAU MARGAUX (our own brand)	26 0	14 0
CHABLIS (Polack Frere's)	16 0	...
CHABLIS (our own)	18 0	10 0

BURGUNDIES.

	Quarts	Pints
POMARD (our own brand)	19 0	10 0
CHAMBERTIN „	20 0	10 8

SPARKLING MOSELLE.

	Quarts	Pints
SPARKLING MOSELLE Brauneberger	28 0	16 8
Do do Josephshoffer	33 0	18 0
Do do Zeltinger	36 0	20 0
Do do Scharzhofberger	39 0	21 0
CREMANT BLANC	30 0	16 8

STILL MOSELLE.

	Quarts	Pints
ZELTINGER	24 0	...
SCHARZBERG	30 0	...

STILL HOCKS.

	Quarts. Per Doz. Rs. as.	Pints. Per Doz. Rs. as.
ERBACH	23 0	..
RHENISH	18 0	10 0
BODENTHAL	20 0	11 0
NIERSTEIN	22 0	13 0
DEIDESHEIM, No. 1	24 0	13 0
RUDESHEIMER	24 0	13 0
GRUNHAUSEN	28 0	..
HOCKHEIMER	28 0	..
JOHANNISBERGER	38 0	20 0
GEISENHEIM	24 0	..
DEIDESHEIM, No. 2	18 0	10 0
SCHLOSS JOHANISBERG, (Select Growth)	30 0	..
SCHARLACHBERG	32 0	..
LIEBFRAUMILCH	38 0	20 0
SCHLOSSBERG	30 0	..
STEINWEIN IN BOCKSBEUTEL	23 0	..

SPARKLING HOCK.

	Quarts	Pints
SPARKLING HOCHHEIMER	28 0	16 0
„ RUDESHEIMER	33 0	18 8
„ RAUENTHALER	36 0	20 8
„ JOHANNISBERGER	39 0	21 8

MADEIRA.

	Quarts	Pints
FINE OLD E. J. Reserve	32 0	..

MARSALA.

	Quarts	Pints
VIRGIN WINE (Ingham's) highly recommended by the Medical Profession	18 0	..

BRANDIES.

	Quarts	Pints
FINE CHAMPAGNE COGNAC (our own) recommended	27 0	..
OUR OWN, * Star	23 0	..
Do do ** Stars	25 0	..
Do do *** Stars	27 0	..
HENNESSY'S * one Star	25 8	...
Do. ** two Stars	29 8	...
Do. *** three Stars	31 8	...
MARTELL'S Brandy * one Star	25 8	...
Do * one Star Pints	13 0	...
Do * one Star Flask	13 8	...
Do ** two Stars	27 0	...
Do *** three „	30 0	...
L. FURLAUD'S * Star	23 0	..
Do ** Stars	25 0	...
Do *** Stars	27 0	...
Do V.O.S. recommended	25 0	...
EXSHAWS' No. 1	35 0	...
Do No. 2	20 8	...
DENNIS MOUNIE'S	25 0	...

MISCELLANEOUS.

	Quarts	Pints
OLD TOM, Swaine Boord & Co.'s	17 0	9 0
HOLLAND GIN, Colling's and Maingay's Large Flasks	25 0	15 8
VERMOUTH, Noilly Prat's	14 8	8 0
WHISKEY, Irish and Scotch (several brands)	20 0	...
RUM, Jamaica	20 0	..
ABSINTHE, (Pernod Fils)	30 0	..
CHARTREUSE VERTE (Original) Green per bottle	7 0	3 12
CHARTREUSE JAUNE (Yellow) per bottle.	5 0	2 12
ANGOSTURA BITTERS	...	30 0
ORANGE BITTERS	20 0	
GINGER WINE, best	16 0	8 8
CURACOA, WYNAND & FOCKINKS, finest.	40 0	22 0
MARASCHINO DI ZARA do do do	40 0	
CHERRY BRANDY	18 0	9 0
HAVANNAH CHEROOTS Semiramis per box 100—	7 0	

ALE AND STOUT.

	Quarts	Pints
BASS' BEER, Bottled by our London Firm, recommended	6 0	...
Do do H Stone	6 0	4 0
GUINNESS' 5 X STOUT, Bottled by our London Firm, in stone bottles	6 0	...

THE LONDON.

OVERLAND TRUNKS, BAGS, AND PORTMANTEAUS.

ASQUITH & CO. invite the attention of Homeward-Bound Passengers to their *Large Stock* of the above, all of the Best London Manufacture, Light, Strong, and Durable.

	Inches	Price.
GENT'S OVERLAND TRUNKS—Best Japanned Canvas, with strong Brass Locks. The Correct Cabin Height	27 30 33 36	25 0 28 0 31 0 34 0
Extra Quality—Stout dull Canvas, Edges bound with Leather. The strongest, and best Trunk made, highly recommended for Cabin use	30 33 36	35 0 38 0 43 0
TRAYS to fit the above .... from	...	3 8
LADIES' OVERLAND TRUNKS—Fitted with Tray, upper Dress Compartment, and Moveable Millinery Division.	33 36	50 0 55 0
RAILWAY PORTMANTEAUS—To fit under seat, wide and flat. Best Brown Leather, fitted with Shirt Case, &c. A very useful article	20 22 24	22 0 24 0 26 0
THE SAME MAKE AS ABOVE—Covered with Tan Canvas, very strong and durable, fitted with outside Straps, for Coat or Rug, and finished with best Brass Lever Lock. We recommend this article for Continental Travelling or hard wear.	22 24 26 30	28 0 31 0 34 0 41 0
BEST SOLID LEATHER—Fitted and finished as above in all details	24 26	45 0 51 0
SOLID LEATHER PORTMANTEAUS—Extra Thick Substance made with Turned Edges, Copper riveted. The Corners clamped with Brass, Buckles, and Straps of the best quality, fitted with Patent Lock. The most durable and best finished article manufactured	30	100 0
THE GLADSTONE BAG—Expanding, made of Black Hide Leather, possessing great capacity, very light and strong, fitted with Patent Spring Lock, and outside Straps for Rug or Coat	20 22 24	30 0 35 0 40 0
THE GLADSTONE BAG—Same make as above. Best Stained Oxhide, fittings of the best description	22 24	40 0 45 0
BLACK HIDE HAND BAGS—Fitted with strong Spring Locks		12 8
SOILED LINEN BAGS—Lock Frame made of stout Canvas		4 12 5 12
COURIER BAGS—Black Morocco Leather Shoulder Strap passing round Bag for greater security		6 12 7 12

	Inches.	Price
COURIER BAGS—Stout Tan Canvas with Patent Spring Lock, outside Pocket for Papers, &c. Strap passing round bottom for extra security		8 8 9 8 11 8
COURIER BAGS—Stained Oxhide, the strongest made		12 8
THE SANDRINGHAM DRESSING BAG—fitted with every article necessary for the Traveller. The dressing and writing materials are separately arranged in a most convenient manner, leaving a large space available for Kit		350 0
AIR-TIGHT CASES—Suitable for Uniform, made of best Japanned Black Tin. Strong Locks and Handles, most useful for Travellers	24 26 28 31	26 0 28 0 35 0 40 0
EXTRA LARGE—Suitable for Ladies with Patent Lid to allow being placed in wood case	34	50 0
TRAVELLING BATHS—Portable for Travellers, made of strong Vulcanized Iron, fitted with Basket, forming a commodious Trunk, finished with strong Lever Lock and Leather Strap.	24 29 30	35 0 40 0 45 0
OVERLAND CHAIRS—Made of strong Beechwood, high sloping Backs, finished throughout with strong Screws		9 8 11 8 13 8
RUG STRAPS—With the new registered Handle, easy to carry, securing a Stick or Umbrella as firm as a Large Rug		2 0 2 12
MONEY BELTS—Made of best Bridle Leather, strongly sewn		3 8 4 8
SOVEREIGN BOXES—The safest and most compact Gold Purse yet introduced		3 0 3 8
HAT CASES—Best Brown Leather, the inner fittings being moveable, small articles can be placed round		12 8
HAT CASES—Same make as above, made of stout Tan Canvas		19 0
HAT COMPENDIUMS—With moveable fittings for change of Linen, &c.		22 0

THE OVERLAND KIT WAREHOUSE,
8, RAMPART ROW, BOMBAY.

ARRIVAL OF NEW AND VARIED STOCK OF

THE SINGER MANUFACTURING COMPANY'S CELEBRATED

LOCK-STITCH SEWING MACHINES OF ALL DESCRIPTIONS,
PER S. S. TRINACRIA.
AT THEIR BRANCH DEPOT No. 6, ELPHINSTONE CIRCLE, BOMBAY.
AGENCY IN POONA : A. D. EZEKIEL, THE POONA IRON AND BRASS FOUNDRY.
BRANCH DEPOT CALCUTTA : 2, CHOWRINGHEE ROAD.
THE SINGER MANUFACTURING CO.,
No. 6, ELPHINSTONE CIRCLE, BOMBAY.

NOTICES.

LOCOMOTIVE ENGINES FOR SALE.

TWO 5 ft. 6 in. GAUGE LOCOMOTIVES FOR SALE, suitable for Light Traffic or Contractors' purposes. These Engines have just been thoroughly repaired by the G. I. P. Company and are in thorough good order. They have not been used since repairs.

For particulars apply to ENGINEER-IN-CHIEF, Nizam's State Railway, Bolarum, Deccan.

NOTICE.

I HEREBY give notice that on and after the 4th instant, any DOGS FOUND STRAYING in the STREETS or beyond the Enclosures of the Houses of the Owners of such Dogs will be destroyed in accordance with the provisions of Section CXVI. of Act 13 of 1856.

F. H SOUTER,
Commissioner of Police.

Police Commissioner's Office, Bombay, 1st April 1876.

SCINDE, PUNJAUB AND DELHI RAILWAY.

SEALED TENDERS are invited for the SUPPLY of 5,000 cubic feet of the best MOULMEIN TEAK TIMBER, without shake and not worm eaten, in logs, measuring 24 inches to 30 inches square, and from 24 feet to 26 feet in length.

The Tenders to be endorsed "Tender for Teak Timber" and to be addressed to the "Agent S. P. and D. Railway, Lahore." and should reach prior to the 15th April 1876, upon which date they will be opened.

The Timber must be made over to the Company's accredited Agents at Bombay or Calcutta, before the end of June 1876.

The Agent does not bind himself to accept the lowest or any Tender.

W. B. BIRNEY,
Offg. Personal Assistant to Agent.

Lahore, Agent's Office, the 18th March 1876.

GREAT INDIAN PENINSULA RAILWAY.

TENDER FOR TEAK SLEEPERS.

The Agent is prepared to receive TENDERS for the SUPPLY of One Lakh and Fifty Thousand TEAK SLEEPERS or any less number to be delivered at any of the Company's Stations at the rate of not less than 2 500 per month, commencing from the 1st June next.

Copies of the Specification and Conditions of Contract may be had at the Chief Engineer's Office, Elphinstone Circle, on and after the 5th instant.

Tenders endorsed "Tender for Sleepers," addressed to the Agent, G. I. P. Railway Company, will be received at his Office up to Noon of the 20th instant.

G. H. WRIGHT,
Acting Chief Engineer.

Chief Engineer's Office, Bombay, 3rd April 1876.

BOMBAY GYMKHANA.—PROGRAMME

of SKY RACES to be held on the Cricket Ground on THURSDAY, the 13th instant.

1. TROTTING RACE FOR HACKS.—About One Mile. Catchweight. Entrance Rs. 2. Added Rs. 10.
2. THROWING THE HAMMER—Entrance Re. 1. Added Rs 10.
3. TUG OF WAR.—Married v. Single.
4. TATTOO FLAT RACE.—About ¾ Mile Handicap. Entrance Rs. 2. Added Rs. 10.
5. Quarter of a Mile Flat. Entrance Rs. 2. Added Rs. 10
6. WIDE JUMP.—Entrance Re. 1. Added Rs. 10. Entries to be made to the Secretary, Bombay Gymkhana, on or before the 10th instant.

N. OLIVER,
C. YOUNG,
Honorary Secretaries.

THE "GLOBE EXPRESS"—SUEZ CANAL ROUTE.—Prepaid packages forwarded through this Agency are conveyed from the port of BOMBAY to LIVERPOOL by fast Steamers at the low rate of SIX ANNAS PER LB. or RUPEES TWO PER CUBIC FOOT. (Jewellery, Watches, and other valuables excepted.) Large shipments charged at cargo rates. For further particulars apply to

WHEATLEY, MADDEN & Co.,
Bombay Agents.

THE NEW GREAT EASTERN SPINNING AND WEAVING COMPANY, LIMITED.

NOTICE is hereby given, that the TRANSFER BOOKS of the abovenamed Company will be CLOSED from the 5th to the 19th instant.

By Order of the Board,
MUNCHERJEE NOWROJEE BANAJEE,
Secretary.

Bombay, 1st April 1876.

CARRIAGES.

E. KESTERTON & Co.,
93 & 94, LONG ACRE, LONDON,

BEG to remind their friends and the public who may be requiring Carriages, that their SPECIAL AGENT will leave Bombay for London early in April, so that any orders which he may be favoured with will be carefully carried out under his supervision.

Drawings and Estimates on application.

Address—Mr. LAVER, care of Sorabjee Nowrojee, Esquire, 3, Church Lane, Bombay.

Temporary Show Rooms, off Bake House Lane, Fort.

MR. P. A. LOPES,
PIANIST, TUNER, &c.,
AND COMMISSION AGENT FOR PIANOS.

"THE TERRACE," OPPOSITE BOLTON & Co., BYCULLA.

THACKER, VINING & Co.

NEW BOOKS.

	Rs.	a.
Wilson's Prehistoric Man, 2 vols. *3rd edition*	25	8
To the Victoria Falls of the Zambesi; by Edward Mohr	16	0
Chauvenet's Manual of Spherical and Practical Astronomy, 2 vols.	24	8
Memoirs of the Duke of Saint Simon on the Reign of Louis XIV. and the Regency, 3 vols.	18	8
Airy's Notes on the Earlier Hebrew Scriptures	4	4
Moresby's Discoveries and Surveys in New Guinea	10	8
Dickens' Great Expectations, *Household edition*	1	12
Hare's Cities of Italy, 3 vols.	31	4
Cox's Mechanism of Man	7	0
Creasy's Memoirs of Eminent Etonians	5	4
Gladstone's Homeric Synchronism	4	4
Open Sesame; by Florence Marryatt	4	4
Schützenberger on Fermintation	3	12
Bluebeard's Keys; by Miss Thackeray, new edition	4	4
Sewill's Dental Anatomy and Surgery	2	12
Roulier's French Homonyms and Paronyms	2	8
Guy Waterman; by John Saunders	4	4
British Manufacturing Industries—Mining, Collieries, Coal, Stones, &c.	2	8
———Acids, Alkalies, Oils, Gas, &c	2	8
———Wool, Flax, Linen, Cotton, Silk, &c.	2	8
———Hosiery, Lace, Carpets, Dyeing, Bleaching.	2	8
———Iron and Steel, Copper Smelting, Brass Founding, Tin and Zinc working	2	8
———Pottery, Glass, Furniture and Woodwork.	2	8
Debrett's Peerage and Baronetage, 1876	14	8
Ceylon: a General Description—Historical, Physical and Statistical, 2 vols. 8vo	19	4
Hollingberry on the Production of Gold and Silver	3	0
Richardson's Diseases of Modern Life	8	12
The Veterinary Journal, vol. 1	7	8
Board of Trade Instructions to Surveyors of Ships	3	12
Balfour's Clinical Lectures in Diseases of the Heart and Aorta	7	8
Selections from Addison's Spectator, *Clarendon Press Series.*	3	4
Draper's History of Intellectual Development of Europe, 2 vols.	7	0
Routh on Overwork and Premature Mental Decay	1	12
Habitations of Man in all Ages; by Violet le Duc	11	4
Sport in Abyssinia; by the Earl of Mayo	8	0
Life of Viscount Palmerston, 1846-65, 2 vols.	20	12
Blyth's Dictionary of Hygiene and Public Health	19	4
Thackeray's Students' Quarter, or Paris 35 years since. Coloured plates	3	12
Macleod's Elements of Banking	5	4
Year Book of Facts 1876	2	8
Statesman's Year Book, 1876	7	8
Slack's Battalion Drill. New edition	1	6
Fraser's Exchange Tables	7	8
Tanner's Manual of Clinical Medicine	5	4
Lindsay's History of Merchant Shipping and Ancient Commerce, vols. 3 and 4, 8vo	33	0
The Midland Railway: Its rise and Progress—a Narrative of Modern Enterprise	13	12
Stainer and Barrett's Dictionary of Musical Terms	12	0
Grote's Fragments on Ethical Subjects	5	4
The Great Divide: Travels in the Upper Yellowstone; by the Earl of Dunraven	11	4
Dod's Peerage, 1876	7	8
Dod's Parliamentary Companion, 1876	3	4
Indian Army and Civil Service List, 1876	4	4
Morris' Eneids of Virgil, *new edition*	9	12
Wilson's Rambles in Northern India	14	8
Dart's Law of Vendors and Purchasers, 5th edn., 2 vols.	50	12
Coote's Common Form of Practice in Probate and Administration	17	8
Dr. Ransome on Stethometry	7	8
The Queen of the Colonies, or Queensland as I knew it	9	12
Radcliffe's Vital Motion as a mode of Physical Motion	6	0
Marsden's Numismata Orientalia, pt 2	6	8
Lytton's Pausanias the Spartan	7	8
Ben Milner's Wooing; by Holme Lee	5	4
Buckley's Short History of Natural Science	6	8
Laman Blanchard's Poetical Works, 2 vols	6	8
Markby's Supplement to Elements of Law	1	6
Wheeler's History of India, Vol. 4, Part I	9	8
Atchley's Engineer's and Contractor's Price Book, 1876	4	4
Cox's General History of Greece	5	4
Wolff's History of the Suez Canal	1	12
Gladstone's Church of England and Ritualism	1	6
London Society, Vol. July to December 1875	6	12
The Prima Donna and other Stories; by William Kennedy	3	12
Flint on Phthisis	10	0
From the Hebrides to the Himalayas—18 months' Wandering; by Constance Gordon Cumming, 2 vols.	26	8
Fort's Early History and Antiquities of Freemasonry	10	8
Arnold's Essays on Criticism	5	12
Lewis on the Influence of Authority in matters of opinion.	8	12
The Indian Alps, and how we Crossed Them—Two Months' Residence in the Eastern Himalayas; by a Lady Pioneer. Illustrated by Herself, Royal 8vo	26	8
Martin's History of Lloyd's and Marine Insurance in Great Britain	8	12
Well's Gateway to the Polynia—A Voyage to Spitzbergen.	3	12
Jeanne D'Arc, par H. Walton. Illustrated with many *wood engravings and coloured plates.* Royal 8vo	25	0
King's Journeys in the Southern States of North America. Profusely Illustrated; by J. W. Champneys	20	0
Van Lennep's Bible Lands, their Modern Customs and Manners, Illustrative of Scripture. 2 vols.	13	0
Letters of Sarah, Duchess of Marlborough	6	12
pai ; by Baron Ch. Daviller, illustrated by Gustave Dore, *folio, cloth, handsomely bound*	40	0

THACK[illegible]

SALES BY AUCTION.

BENNETT AND COMPANY,

No. 4, FORBES STREET.

AUCTION SALE of best Cowpen West Hartley Steam coal at Elphinstone Bunder.

On FRIDAY, the 7th instant, at 4 P. M., Messrs. BENNETT & Co., are instructed to sell by Public Auction at the abovementioned place.

On account of the concerned.

Ex-Jenie Morris.

About 1,000 tons best Cowpen West Hartley Steam Coal.

The coal will be put up in small lots to suit purchaser.

AUCTION SALE of handsome household furniture, glass and porcelainware, plants, a fine Aden cow, (if not previously disposed of by private contract), a handsome English-built light open carriage by "McNaughton and Smith," a handsome bay Arab horse, set of English harness, &c., at Marine Lines, Esplanade.

On SATURDAY, the 8th instant, at 1 P.M., Messrs. BENNETT and Co., are instructed to sell by Public Auction, at the residence, at the abovementioned place, the handsome household furniture, carriage, horse, &c., the property of Rev. [illegible] Sharpe, the same comprises rich cut glass ware, handsome [illegible] and gold dinner, dessert and breakfast services, cutlery, handsome carved blackwood furniture, such as sets of [illegible] tables, sideboard, whatnot, dinning-room chairs, circular, writing, and side tables, easy, folding, reclining and dr[illegible] room chairs, ottoman, conversation sofas, Persian, Cambay carpets, screens, table kerosine and argand [illegible] pictures, iron four posts bedstead, camp cots, child's clothes and gown presses, dressing and washing tables, dr[illegible] glasses, clothes basket, towel horses, dispense and cook[illegible] articles, copper-cooking utensils, plants, books, &c.

AT 2 P.M.

A English built open carriage, by "McNaughton and Smith" (in excellent order.)
A handsome Bay Arab horse quiet in harness.
A set of English plated mounted single harness.
A fine Aden cow in calf.
A child's poney and saddle.
Bull calf, pigeons, &c.

Catalogues are published and the property is now on view after 12 o'clock.

AUCTION SALE of valuable and handsome household furniture, plated, glass and porcelainware, a handsome English-built brougham, a handsome bay Australian brougham, horse, harness, &c., at Marine Lines, Esplanade.

On THURSDAY, the 13th instant, at 1 P.M., Messrs. BENNETT & Co are instructed to submit to Public Auction, at the abovementioned place, the valuable and handsome household furniture, plated, glass and porcelainware, brougham, horse, harness, &c, the property of Colonel E. A. H. Bacon.

Full particulars will be given hereafter.

AUCTION SALE OF VALUABLE LIBRARY

Messrs. BENNETT and Co. have been instructed by the Executors of the estate of the late Reverend John Wilson, D. D., to sell by Public Auction, at the bungalow lately occupied by him on Malabar Hill, No. 32, on MONDAY, the 17th April, and following days, the exceedingly valuable Library of the late Dr. Wilson, consisting of several Thousand Volumes in Oriental, Classical, Philological, Theological, Religious, and General Literature, many fine and curious specimens of early typography. The collection of oriental works is specially valuable.

Catalogues are nearly ready, and the Library will be on view 6 days before the day of sale.

N. B.—Commissions will be carefully executed.

AUCTION SALE of household furniture, electro-plate by Elkington and Mappin, glassware, crockery, also a collection of plants in tubs, pots with stands and frames, at Mount Pleasant Road, Malabar Hill.

On WEDNESDAY, the 19th of April, at 1 p.m., Messrs. B[illegible] NETT and Co., have been instructed to sell by Public Auc[illegible] at the abovementioned place, the household furniture, car[illegible] &c., the property of Dr. Johnstone.

Catalogues will be published, and the property will be on [illegible] 4 days before the day of sale.

N.B.—The plants will be sold on WEDNESDAY, the 19th April, at 6-30 a.m.

AUCTION SALE of valuable and handsome household f[illegible] ture, plated, glass, and porcelainware, handsome English [illegible] single seated Brougham, [illegible] chesnut Australian horse, [illegible] plants, singing birds, &c., at Malabar Hill.

On SATURDAY the 22nd instant, [illegible] NETT and Co. are instructed to submit to Public Auction, [illegible] abovementioned place, the valuable and handsome [illegible] furniture, plated, glass, and porcelainware, brougham, [illegible] horse, harness, &c., the property of W. A. [illegible]

Catalogues will be published and the property will be on view 4 days before the day of sale.

FOR COMMISSION SALE.

A handsome tonga with lamps, only [illegible] moveable hood.
A Bay Arab horse, 8 years, 14-2 high, trained [illegible] goes well in single and double harness, and perfectly [illegible] vice.
A set of English harness nearly new.
Also, a handsome English miniature brougham with [illegible] Australian horse and harness complete, can be seen at [illegible] notice.
A handsome English built four seated open [illegible] pair of Bay Australian horses and harness complete.

BENNETT & Co.

Bombay, 4th April 1876.

WINES, SPIRITS, BEER, &c.

SPARKLING WINES.

THE Undersigned can now supply "BURGUNDY RED SPARKLING" finest quality. Price in Bond Rs. 30 for a dozen qts. and [illegible] 2 doz. pts.

CARTE ROUGE, a light CHAMPAGNE for tiffin. Price in Bond Rs. 17 for a doz. qts. [illegible] for 2 doz. pts.

WACHTER'S BRAND [illegible] for Invalids. Price Rs. 26 [illegible] in Bond.

CUTLER, PALMER & [illegible]

Dean Lane, 15th March 187[illegible]

PERINET'S CHAMPAGNES, Rs. 30 [illegible]
A. COLLIN'S CARTE BLANCHE [illegible]
ROUYER, GUILLET'S PURE [illegible]
Rs. 15 Pints; Rs. 8, Half-[illegible]
BASS' BEER, from CAMERON & S[illegible]
DUTCH BEER, Rs. 4 per dozen [illegible]
ASHBURNER'S AMONTILLADO [illegible]
G. PRELLER & Co.'s [illegible]
CLARETS, direct from [illegible]
Rs. 9 to Rs. 15.
BECHADE LAFFONT & Co.'s CLARE[illegible]
Do. do. [illegible]

ALDRIDGE, SALMON & [illegible]

PRICE LIST of WINES, &c., [illegible] at the Godowns of the Undersigned :—

CLARETS.

Pere Labat St. Estephe Medoc .... [illegible]
St. Estephe [illegible]
Chateau de Francs (H. & C. Balaresque) [illegible]
Les Cassons [illegible]
Chateau St. Julien [illegible]
Chateau Leoville (H. & C. Balaresque) [illegible]
Do. (Poyferre) [illegible]
Chateau Lafitte (H. & C. Balaresque) [illegible]

HOCKS.

From G. M. Pabstmann Sohn, [illegible]
Purveyor to H. R. H. the Prince of Wales.

Laubenheimer ... Rs. 15 per doz. qts. [illegible]
Geisenheimer ... 18 „ [illegible]
Liebfraumilch ... 20 „ [illegible]
Steinwein (in glass jugs) [illegible]
Hockheimer [illegible]
Rudesheimer [illegible]
Marcobrunner [illegible]
Queen Victoria Berg [illegible]

CHAMPAGNE.

Carte Blanche ...... Rs. [illegible] per doz. qts. [illegible]
Eugene Clicquot ... 30 [illegible]

BRANDY.

COGNAC (MULLER FRERES) ... Rs. [illegible] per dozen.
FINEST GERMAN ASPARAGUS ... „ 24 per doz. tins.

VOLKART BROTHERS,
Bombay, Rampart Row, Fort.

NOTICES.

ALWAYS ON HAND,
AT
P. GRANT AND SON'S,
2, RAMPART ROW,
SADDLERY AND HARNESS
OF EVERY DESCRIPTION,
WHIPS, SPURS,
AND
MILITARY ACCOUTREMENTS.

TEETH! TEETH!! TEETH!!!

J. L. DAVIS, Surgeon Dentist from the Dental Hospital, inserts Mineral Teeth over the most sensitive gums and stumps without pain or inconvenience; in appearance quite equal to nature, while for mastication and articulation they cannot be equalled.

Extraction, stopping and scaling, Rs. 5.
Children's Teeth carefully regulated.

Fort Address.—Rampart Row, next to Messrs. Thompson Taylor & Co., Chemists and Druggists.

Consultation daily from 10 A. M. to 4 P. M.

SIMPSON AND CO., CARRIAGE BUILDERS & HARNESS MAKERS MADRAS.

ESTABLISHED 1840.

S. & Co., with reference to the direct communication lately established between MADRAS and BOMBAY, beg to bring to the notice of the PUBLIC of the latter Presidency, that they are PREPARED to EXECUTE ORDERS for all DESCRIPTIONS of CARRIAGES, HARNESS &c., which they guarantee to be made up of the best seasoned material, and which, after lengthened trial, in nearly every part of India, have been found to be CHEAPER, LIGHTER, and MORE DURABLE than those imported from EUROPE.

S. & Co. call special attention to their late arrivals of NEWEST DESIGNS in HARNESS MOUNTINGS, suitable [illegible] 4-in-hand CARRIAGE, DOG CART, TANDEM and C[illegible] CLE HARNESS. In their [illegible]

COMMERCIAL INTELLIGENCE

TUESDAY EVENING, 4TH APRIL 1876.

YESTERDAY'S telegrams give very dull accounts of the Liverpool Cotton Market. The day's sales only reached 8,000 bales, and on the spot prices of Fair Dhollera and Omrawuttee were 1-16d. lower, while arrivals were 1-16d. to ⅛d. lower with few buyers.

This morning's market opened dull: probable sales 6,000, actual imports 48,000 bales.

From New York yesterday's telegrams report the two days' receipts at the ports at 16,000 bales; but it seems difficult to reconcile these heavy figures with the fact of Mid. Uplands being still at 13⅜ cents. and May shipment at 13 11-16 cents., an advance of 1 16 cent. per lb. from the previous day. Gold has declined to 113; Exchange on London is unaltered at dlrs. 487½ per £ sterling. The receipts now stand as follows:—

	1876	1875	1874
Two days' Receipts ...	16,000	8,000	13,000
Three days' do. ...	24,000	13,000	20,000
Total since 1st Sept. ...	3,782,000	3,197,000	3,489,000

Coffee in London is quiet but steady at previous prices, as also is Cocoanut Oil. If Reuter's quotations are correct, Bombay Linseed has declined 1s. 6d. and Ferozepore Rapeseed 2s. 3d. per quarter. At the Colonial Wool Sales we learn that Combing Wools have sold at a decline of ½d. to 1d. per lb.

The London Stock Markets are said to be recovering, presumably from the effects of the temporary panic arising from the reports respecting the attitude of Russia in the Eastern Question. Egyptian and Turkish Securities were probably those chiefly affected, Consols and French Rentes having undergone no fluctuation lately which could be dignified by the name of a panic. Consols this morning are quoted at 94⅜; French Rentes at 104⅜.

A further payment of £52,000 has gone into the Bank of England, making £408,000 since the last return.

In STERLING EXCHANGE there has been very little doing to-day. No change has taken place in the Bank of Bombay's rates, but this does not in any way detract from the decidedly easier feeling apparent. Sellers are still operating very sparingly, and although the Banks have shown increased willingness to buy at a reduction of 1 16d from yesterday's closing figures, very few bills have been negotiated. We quote:—

Bank Bills, on demand ...	1s. 8 7-16d.	per Rupee.
Ditto, 6 months' sight	1s. 8 13-16d.	,,
Credits, 3 months' sight	1s. 8 13-16d.	,,
Documents, 3 months' sight,	1s. 8⅞d.	,,

On Calcutta we have not heard of any actual business and rates are therefore nominally unaltered, a remark which applies also to GOVERNMENT PAPER.

In SHARES the transactions to-day have not been large and there are no important movements in price.

COTTON.—Continued dull accounts from Home, and fair if not large supplies render the market extremely dull, and we quote a further decline of Rs. 2 per candy all round. For most Dhollera descriptions there is a fair inquiry, but Omras are comparatively difficult of sale. The receipts yesterday were 9,235 bales, making 24,497 bales for the four days.

FREIGHTS by Steamer continue very firm at £2 per ton for Liverpool, nor do consignees show much disposition to go an at that. By sail rates are quiet. We hear of relets having been done in an iron ship at £1-18-9, and at £2-1-3 tonnage is freely offered for immediate shipment.

PIECE GOODS are very quiet, but, if anything, a slightly firmer feeling is shown by importers owing to the decline in exchange.

[illegible] BILL AND STOCK LIST.

BANKS.

[illegible]	Paid up.	Last Dividend.	Banks.	Cash Rates per Share.
[illegible]	Rs.	p. a.		
[illegible]	[illegible]	[illegible]	Agra Bank	68
[illegible]	all	[illegible]	Bank of Bengal	1,400xd
[illegible]	all	[illegible]	Bank of Bombay New	700
[illegible]	all	[illegible]	Bank of Madras	1,200
[illegible]	all	[illegible]	Chartered Mercantile [illegible]	800
[illegible]	[illegible]	[illegible]	Hong. & Shanghai Bank	800
[illegible]	[illegible]	[illegible]	Chartered Bank of India and China	195
[illegible]	25	6 do.	National Bank of India	118
[illegible]	all	12 do.	Oriental Bank	515

[illegible] AND WEAVING COMPANIES.

[illegible]	Paid up.	Last Dividend.	Companies.	Cash Rates per Share.
[illegible]	all	100*	Alexandra Spinning	1,125
[illegible]	all	150*	Alliance Spinning	2,540
[illegible]	all	...	Bhownuggur M. & P. Co	1,350
[illegible]	[illegible]	60 p.s	Bombay United	1,055
[illegible]	[illegible]	40*	Broach Mills	155
[illegible]	[illegible]	[illegible]	Colaba Spinning	680
[illegible]	all	150p.s	Dharrumsey Spinning	865
[illegible]	[illegible]	60p.s	Fleming S. W. Co.	965
[illegible]	[illegible]	[illegible]	Great Eastern	1,115
[illegible]	[illegible]	...	Bombay Hemp & Jute Mill Co	235
[illegible]	[illegible]	20p.s	Hindustan S. W. Co.	965
[illegible]	[illegible]	65p.s	Jewraj Balloo Mills	890
[illegible]	[illegible]	[illegible]	Khandeish Spinning	750
[illegible]	all	Nil	Madras Spinning	950
[illegible]	[illegible]	...	Madras U. Spinning	1,040
[illegible]	[illegible]	[illegible]	Maneckji Petit's	1,150
[illegible]	[illegible]	[illegible]	Morarjee Spinning	1,190
[illegible]	[illegible]	[illegible]	Oriental	760
[illegible]	all	[illegible]	Prince of Wales Spinning	750
[illegible]	[illegible]	[illegible]	Sassoon S. W. Co.	880
[illegible]	[illegible]	100p.s	Soonderdas Spinning	800
[illegible]	[illegible]	[illegible]	Do. do. 1/4 share.	200

[illegible] share for the half-year.

LAND COMPANIES.

[illegible]	Paid up.	Last Dividend.	Companies.	Cash Rates per Share.
[illegible]	[illegible]	30	Colaba Land Co.	1,075
[illegible]	[illegible]	...	Frere Land & Pier Co. Ld	75
[illegible]	[illegible]	[illegible]	Mazagon Land	875
[illegible]	[illegible]	12 do.	Port Canning Land Company, Limited	210

PRESS COMPANIES.

[illegible]	Paid up.	Last Dividend.	Companies.	Cash Rates per Share.
[illegible]	[illegible]	[illegible]	Akbar Cotton Press Co.	1,450
[illegible]	[illegible]	[illegible]	Albert Co. Kurrachee	735
[illegible]	[illegible]	[illegible]	Albert Ginning Co.	850
[illegible]	[illegible]	...	Alfred Mills Co.	1,105
[illegible]	[illegible]	[illegible]	Apollo Press Co.	8,150
[illegible]	[illegible]	50	Bellary	910
[illegible]	[illegible]	[illegible]	Berar Company (New)	810
[illegible]	[illegible]	[illegible]	Indian Press Co.	285
[illegible]	[illegible]	[illegible]	Broach Cotton Co.	86
[illegible]	[illegible]	[illegible]	Carwar Co	925
[illegible]	[illegible]	[illegible]	Coconada Press Co	15
[illegible]	[illegible]	[illegible]	Colaba Press Co.	3,200
[illegible]	[illegible]	[illegible]	Dhollera P. & G. Co.	200
[illegible]	[illegible]	[illegible]	East India Press Co.	580
[illegible]	[illegible]	[illegible]	Fort Press Co.	1,500
[illegible]	[illegible]	[illegible]	Framji Cowasji Press Company	885
[illegible]	[illegible]	[illegible]	French Press Co.	425
[illegible]	[illegible]	[illegible]	[illegible] Press Co.	410
[illegible]	[illegible]	[illegible]	[illegible] Press & Ginning Co.	885
[illegible]	[illegible]	[illegible]	[illegible] Press Manufacturing Co. Ld.	1,100
[illegible]	[illegible]	[illegible]	[illegible] W. Press	700
[illegible]	[illegible]	[illegible]	[illegible] Press Co.	860
[illegible]	[illegible]	[illegible]	[illegible] Press Co.	420
[illegible]	[illegible]	[illegible]	[illegible]-Punjab Cotton Press Co., Limited	1,500
[illegible]	[illegible]	[illegible]	Victoria Cotton Gin and Press Co	[illegible]
[illegible]	[illegible]	[illegible]	[illegible] United Press Co.	875

[illegible] for the year.

[illegible]LLANEOUS.

[illegible]	Paid up.	Last Dividend.	Companies.	Cash Rates per Share.
[illegible]	[illegible]	[illegible]	Bombay Burmah Trading Corporation	[illegible]
[illegible]	[illegible]	[illegible]	[illegible] Gas Company	[illegible]
[illegible]	[illegible]	[illegible]	[illegible] Mill Co.	100
[illegible]	[illegible]	[illegible]	[illegible] Spinning Co.	[illegible]
[illegible]	[illegible]	[illegible]	[illegible] Limited	200
[illegible]	[illegible]	[illegible]	[illegible] Company, Ld	60
[illegible]	[illegible]	[illegible]	[illegible] Co.	31
[illegible]	[illegible]	[illegible]	[illegible] & Co.	480
[illegible]	[illegible]	[illegible]	[illegible]	92

[illegible] COMPANIES.

[illegible]	Paid up.	Last Dividend.	Companies.	Cash Rates per Share.
[illegible]	[illegible]	[illegible]	G. I. P. Railway Guaranteed Stock	[illegible]
[illegible]	[illegible]	[illegible]	Do. New [illegible] Shares	[illegible]
[illegible]	[illegible]	[illegible]	Ditto	72
[illegible]	[illegible]	[illegible]	Ditto	82
100	1,000	do.	B.B. & C.I. Railway Co.	1,100
£18	196·5·15	do.	Do. New Shares	235

CALCUTTA MONEY MARKET.

ENGLISHMAN'S OFFICE, THURSDAY EVENING.

Decidedly greater stringency in money has made its appearance within the last few days, and returns from the bazar are difficult to realize. The public demand upon the Bank has also been large, consisting of a withdrawal of 14½ lakhs from the deposits, an increase of 4 lakhs in the advances, and an increase of 6 lakhs in the bills discounted, nearly 25 lakhs in all. The cash balances, however, have increased 18 lakhs, Government having paid in 43 lakhs to the credit of the General Treasury.

The position of the Bank, on paper, is very little changed by those movements, the proportion of cash to liabilities standing at 56½ per cent., but the demand for money on the part of the public, and the prevailing tightness in Bombay where the Bank minimum has been raised to 10 per cent. has forced on a rise here also, and this morning the Board put up the rates to 9 per cent. for loans on demand, 10½ per cent. for discount of thirty-day bills, and 11½ per cent. for discount of sixty-day bills. The magnitude of the Government balances, now nearly 4 crores, is a very uncertain element of strength to the Bank.

[illegible] Government could be expected to go on as in [illegible] times, and leave its cash balances in the Presi[illegible] [illegible]nks to be utilized, the present tightness in money might be looked upon as very temporary, but it has been stated, and on very good authority, that the intention is, after the New Bank Act comes into force, to keep the surplus Government cash lying useless in the treasuries or currency department. Should this be so, a much higher range in the price of money is likely to prevail in India in future, than has been witnessed for some years past.

Another innovation of Government is a notification of the India Office, that telegraphic orders can now be had there for payment of money in India. If the only change were that telegraphic as well as postal drafts were to be issued, the matter would be of very little importance; but private telegrams say that the periodical biddings are to be suspended, and that the India House authorities will be open to sell drafts on India at any time when buyers come forward, settling the rate of exchange by private arrangement, and not by open tender.

It is very embarrassing to those engaged in financial operations with India, that it is thought necessary to maintain so great secrecy regarding the proximate intentions of Government. The Budget is being looked for anxiously from day to day, and it is to be hoped some clear scheme will be laid down for Government financing during the coming year—a scheme that will enable bankers and merchants to lay their plans without the risk of some unforeseen Government measure upsetting them. The uncertainty of the last two months has led to more harm and confusion than almost any actual decision on the subject could have produced.

The Bank of England minimum rate of discount was reduced to 3½ per cent. on Thursday last. Silver appears to be firm, 53d. to 53 3-16d. per oz. being the latest quotations received.

The Import Market is very dull, the delay in issue of the Budget having a deadening effect there also. Dealers want to know what is to be done about import duties.

There is now very little doing in exports, seeds being about the only thing of importance. It is not local trade that is enhancing the value of money here, but Bombay is very active, cotton being pushed forward rapidly.

EXCHANGE.

Sterling has presented a firm front all this week; the market has lost much of the confused and uncertain appearance it had last week, and has recovered a more healthy tone, though not yet the range of rates that prevailed before the sudden break down of ten days ago. Rates in Bombay are giving great support here, and although local trade is making little demand for money, the bazar is also paying very slowly and scantily for Manchester goods. Banks opened for the mail with firm quotations of 1 8⅝, six months' sight, but buyers kept back, and only a trifle was done until yesterday, when 1-8⅞ was offered, and accepted to a moderate extent. To-day a good amount of business was also done, but on the higher terms of 1-8 13/16, six months', and 1-8⅜, three months' sight.

Telegraphic transfer has not been much on offer, and amounts had to be taken at 1-8 3/16 and 1-8¼ early in the week. Since then 1-8⅜ has been given for wire, and 1-8⅞ to 1-8 7/16 for demand bills.

Private paper is scarce, there being so little going on in way of exports. Credits have been sold to a small extent at 1-8⅞ to 1-8⅞, and to-day at 1-8 15/16; document bills at 1-8⅞ to 1-9, and to-day there were no buyers of payment bills under 1-9 1/16 at least, although acceptance was sold at 1-9. Rates close strong, as under:

Bank Telegraphic	...	1-8 5/16 to ⅜
Bank Bills, on demand	..	1-8 7/16
Ditto, 3 months' sight	...	1-8⅜
Ditto, 6 months' sight	...	1-8 13/16
Credits and Clean House Paper, 6 months' sight	...	1-8¾ to 15/16
Documents Bills ditto	...	1-9 1/16

France.—Business has been done in six months' sight documents at from *f.*2-21 to *f.*2-22, the closing quotation being *f.*2-23.

Bombay.—Demand Bank Bills receded to 2 annas premium, but are to-day again quoted 4 annas. Sixty-day bills have been sold at from 1-6 to 1-10 discount.

China.—Rates are quite nominal, but can scarcely be placed higher than 217 since the rise in value of money.

STOCKS AND SHARES.

There has been a slight revival in business this week, and dealings have been more numerous than for some time back. This is all that can be said as to an improvement in the market, and there is again some flatness apparent, prospects of cheaper money being more remote than they were.

Government Securities have been quiet and rather dull, prices having at the same time receded a fraction. There has been a fair amount of business done in the four per cents. at from ½ up to ⅛ per cent. discount, and back again to ½. Four-and-a-half per cents. have been dealt in also at ⅛ and ¼ per cent. discount, but to a small extent only. Five-and-a-half per cents. are stronger, their comparatively low price attracting the attention of private investors; transactions have occurred at 2, 2⅜, and 1⅞ per cent. premium. To-day great dulness was caused by raising of the Banks rates, and fours have been sold so low as 1 per cent. and ⅞ per cent. discount. Closing prices, however, were rather steadier again, the following being about the currency of the market:—

4	per cents.	..	..	99½ to ⅝
4½	,,	..	..	99⅞ to ½
5½	,,	..	..	101⅞ to 102

East India Railway Stock is marked at 270.

Bank Shares have been dull, but are again in somewhat better enquiry. Business has been done in Bengal's at 1,390, 1 395, and 1,400; in Delhi and London at 155; but in National's nothing is reported.

Tea Shares have experienced a better and more general demand, resulting in business to fair extent. The prospects of the coming season are said to be very favorable in most of the growing districts. The following sales are reported:—Gowhatty 86, Sungoo River 80, East India 80, Kunchunpore 75 and 74, Dehing 47, Central Cachar 128, Singell 99 and 100, Luckimpore 131, Central Terai 75, Chota Nagpore 101, and Monacherra contributory 67.

Spinning Mill Shares remain flat and difficult of sale, but for forward delivery there has been a little business done. Cash transactions have been very few. Budge Budge, 5 discount; Boureah, 84 and 82 per share.

Coal Shares.—Beerbhoom's have been dealt in at 97.

Miscellaneous Shares form a longer list than usual, business having been done in the following:—India General Steam 475 and 480, Carew and Co. 114, Bengal Iron 2 discount up to 1 premium, Bonded Warehouse 335, Landing and Shipping 48, 47, and 49.

SHIPPING INTELLIGENCE.

THE s. s. SESTOS, 784 tons, Captain R. Tilmouth, sailed yesterday for Coast and Calcutta, with a general cargo.

THE s. s. KINGSTON, 929 tons Captain R. Chitham, sailed yesterday for Port Said with a cargo of 7,864 bales cotton.

THE s. s. CARADOC, 861 tons, Captain A. Young, sailed yesterday for Liverpool via the Suez Canal with a general cargo.

THE s. s. PEARL, 366 tons, Captain W. Ashton arrived in harbour yesterday from Coast and Carwar, with a general cargo and three hundred and seventy deck passengers.

THE s. s. ZEAL, 1,021 tons, Captain F. H. Prieste, arrived in harbour yesterday from Liverpool (February 24th), calling at Malta, Port Said and Aden, via the Suez Canal, with a general cargo and the following passengers:—Mrs. Duggan and four daughters, and Marcus Vanovy. The vessel is consigned to Messrs Ewart Latham and Co.

THE P. AND O. CO.'s s. s. HINDOSTAN, 1,746 tons, Captain N. Roskell, sailed yesterday for China, &c., with China Mails, 2,207½ chests opium, general cargo and the following passengers:—For Galle. Dr. Briscoe and family, Mr. and Mrs. Robertson, Mr. Wallis, Mr. Cutler, Mr. Pitt, The Hon. Smart, Mrs. Richardson, Mr. Perriman, Mr. Mackie, Mr. McKunny, Mr. H. James, Mr. and Mrs. Lewis, Miss R. Grey, Miss J. Grary, Master Beyer, Mr. Baker, and Mr. Quilty.

ARRIVALS.

April.	Vessels.	Commanders.	From.
4	Zeal (s)	Prieste	Liverpool, Feb 24.
	Pearl (s)	Ashton	Carwar, Mar 31.
	Cosmopolite (s)	Hitchman	Newcastle, Feb 29.

DEPARTURES.

April.	Vessels.	Commanders.	Destinations.
4	Hindostan (s)	Roskell	China, &c.
	Kingston (s)	Chitham	Port Said.
	Caradoc (s)	Young	Liverpool.
	Alva	Desouza	Hong kong via Kurrachee.
	City of Aberdeen	Scale	Alleppy.
	Sestos (s)	Tilmouth	Calcutta via Coast.

The following vessels were entered out for loading yesterday.—

Steamer Calcutta, to P. Gulf via Kurrachee.

Steamer Pearl, to Coast and Carwar.

Steamer Ava, to Coast and Calcutta.

MADRAS.

ARRIVALS.

April.		
1	Asia (s)	Calcutta, and N. Ports.
	Yorkshire (s)	Calcutta.
	Africa (s)	Bombay.
2	Viceroy (s)	London.

DEPARTURES.

April.		
1	Asia (s)	Bombay.
2	Africa (s)	Calcutta.

DAILY EXPORTS.—APRIL 4.

FOR LIVERPOOL.

Cape Verde —250 bales cotton, Peel Cassels and Co.

Persia —450 cwts galls, Nuthoo Soonderjhe; 44 bales cotton, Lowjee Jadowjee.

Prince O car —120 cwts myrabollams, Runchordass Tootseedas; 184 cwts coir yarn, Canjee Leeladhur.

Turkish Empire,—600 cwts myrabollams, Oomer Hussun; 176 bags myrabollams, 12 bags nuxvomica, and 16 bags bairda, Dwarkadass Gordhundass.

Prince Frederick—100 bales cotton, J C Bushbee and Co.

Centurion,—[illegible] bales cotton, W and A Graham and Co; 1,000 bales cotton, W Nicol and Co.

Helen Scott—500 bales cotton, W and A Graham and Co; 1,000 bales cotton, W Nicol and Co.

Aldergove.—10 bales cotton, Jewraj Balloo; 100 bales cotton, Finlay Muir and Co.

Bertram,—12,000 bags linseed Ralli Brothers.

Egbert s—100 bales cotton, J C Bushby and Co; 100 bales cotton, Mooljee Anundjee; 100 bales cotton. Mool.

H Baarfager [illegible]825 cwts wheat, Stearn Hobart and Co; 162½ cwts gall nuts, Goka Dongorsee; 150 bales cotton, Peel Cassels and Co.

Dunraven s—[illegible] cwts wheat, Stearn Hobart and Co; 55 bales wool, David [illegible] and Co; 110 bales wool, Jewraj Damjee; 90 bales cotton, Mackinlay Simpson and Co; 200 bales cotton, Peel Cassels and Co; 23 bales wool, Damodur Heerjee.

Macedonia s—65 cwts borax, Noormahomed Esmoll; 200 bales wool, Nursee Khuttow; 30 bales wool, Cursondass Nensee; 119 bales wool, Finlay Scott and Co; 250 bales cotton, Peel Cassels and Co; 36 bales cotton, Cowerjee Lilladhur; 51 bales Mohunlall Takersey; 50 bales cotton, Mooljee Jaitha and Co.

Guy Mannering s—4 800 cwts wheat, Finlay Scott and Co; 1 000 bales cotton, Killick Nixon and Co; 61 bales cotton, Lowjee Jadowjee; 200 bales cotton, Runchordass Vurjeewandass; 1,000 bales cotton, Peel Cassels and Co; 22 bales wool, W Nicol and Co; 27 bales cotton, Vithuldass Khimjee; 100 bales cotton, Greaves Cotton and Co: 50 bales cotton, N Bajaram and Co.

FOR LONDON.

Xantho s—47 cases mother of pearl shells, Jusub Luteef; 82 bales bales hemp, Oomer Hassum; 7,500 cwts Surseeseed, David Sassoon and Co.

Siam s—15 cwts cardamoms Moorarjee Hurry and Co; 2,410 cwts rapeseed, and 642 cwts nigerseed, Ralli Brothers; 47 horns and 6 cases fishmaws, Rajun Azoo; 3,600 cwts surseeseed, David Sassoon and Co; 108 cases olibanum, Mooljeebhoy Gangjee; 34 bundles E teeth, G Currimbhoy.

Nubia s—16 cwts blood stone and 125 cwts myrabollams, Esack Joosub; 4 bundles E teeth, Allybhoy Momedjee; 6 bundles E teeth, Surrif Durvesh.

Zantho s—50 bales cotton, Becherdass Ambaidoss.

FOR ANTWERP.

Arch-Druid s—25,99¾ cwts rapeseed, and 4,249½ cwts linseed, Volkart Brothers.

FOR FALMOUTH.

Sringapatam—9,000 cwts linseed, Wallace and Co.

Gads hill—180 cwts bones, Woomerbhoy Coandabhoy; 600 bales cotton, Gaddum and Co.

FOR HAVRE.

Siam s—800 bales cotton, George Lockhart and Co.

Rialto—500 bales cotton, Gaddum and Co.

Octavia—180 cwts linseed and 80 cwts horns, George Lockhart and Co.

FOR MARSEILLES.

Arabia s—1 case silk, C Grondona.

Madras s—500 bags gingollyseed, Ralli Brothers.

Azoff s—258 cwts linseed, Ralli Brothers.

Asia s—500 bags teelseed and 1,000 bags wheat, Finlay Scott and Co.

FOR VENICE.

Ettore s—250 bales cotton, H Clason and Co.

FOR TRIESTE.

Ettore s—1,450 bales cotton, Gaddum and Co; 150 bales cotton, H Clason and Co.

FOR PORT SAID.

Romulus s—7,500 cwts linseed, Wallace and Co.

FOR SUEZ.

Ettore s—32 cwts pepper, Mahamed Ebram.

FOR CALCUTTA.

Sestos s—52 bales cotton, Young and Co; 33 bales cotton, Khetseedass Hurmukroy.

FOR HONGKONG.

Hindostan s—18½ chests opium, David Sassoon and Co; 10 chests opium, Rampurtan Caloorum; 24 chests opium, Ebram Noordin and Co; 24 chests opium E D Sassoon.

FOR SHANGHAI.

Hindostan s—33 chests opium, Ebram Noordin and Co; 33½ chests opium, Dallooram Sewpursad.

MILITARY INTELLIGENCE.

ARRIVALS.—APRIL 2.

Thacker, Col, Bombay Supt Army Clothing, on leave.

Cummins, Capt, Madras 4th Cavalry H C, on Med Cert, from Hingolie.

Chambers, Capt, Bengal Station Staff Officer, on furlough, from Saugor.

APRIL 3.

Davidson, Major, Madras R A, on Sick Cert. from Kamptee.

Fletcher, Lieut, Madras R A., on Sick Cert. from Kamptee.

Fovett, Lieut, Bombay 28th Regt N I, on Sick leave, from Poona.

Candy, Capt, Bombay R A. on Sick Cert. from Rajkote.

Carey, Capt, Bengal R A., on duty from Peshawar.

Bruist, Lieut Col, Bengal Staff Corps, on leave, from Rawal Pindee

Hayden, Surg Major, Bombay Med Dept, on Sick Cert, from Purundhar.

Burn, Surg Major, Madras Med Dept, on Sick Cert, from Hingole

APRIL 4.

Marcon, Lieut Col, Bengal 2/12th Regt, on Sick Cert, from Calcutta.

DEPARTURES.—APRIL 4.

Gaye, Brigadier Genl, Bengal R A, on duty, to Simla.

Briscoe, Hon Surg Major, Bengal Sub Med, on Med Cert, to New Zealand.

Constant, Vet Surg, Bombay Vet Med Dept, on leave, to Madras

CENTRAL PROVINCES ORDERS.

(*Central Provinces' Gazette*, April 1.)

One month's privilege of absence is granted to Mr M Cragge, 1st class Apothecary, in Civil Medical charge of the Chanda Dist, from the 20th inst, or the date on which he may avail himself of it.

Three months' privilege leave of absence is granted to Mr J McKee, Asst Consvr of Forests, from the 1st April next, or the subsequent date on which he may avail himself of it.

Three months' privilege leave of absence is granted to Mr J W Chisholm, Offg Inspr Genl of Police, from the 15th April next, or the subsequent date on which he may avail himself of it.

Capt J W Macdougall, Asst Comr, appointed to officiate temporarily as Depy Comr of Chindwara, reported his arrival and assumed charge of that Dist from Lt-Col C B Lucie Smith, Depy Comr, on the 22nd inst, before noon.

Three months' privilege leave of absence is granted to Maj T Wakefield, Judge, Small Cause Court, Nagpur, from the 15th April next, or the subsequent date on which he may avail himself of it.

Mr J W Tawney, C S, Asst Comr, Raipur, is appointed to officiate as Judge, Small Cause Court, Nagpur, during the absence on leave of Maj Wakefield, or until further orders.

Surgn Maj W B Beatson, M D, Civil Surgn of Nagpur, having obtained from the Govt of India, Military Dept, eight months' furlough to Europe, subsidiary leave is granted to him from this date.

Mr Leeds, Depy Consvr of Forests, availed himself of the sick leave granted to him by Govt of India Notification No 926, dated 15th inst, on the same date.

Capt T W Hogg, Offg Judge, Small Cause Court, Jubbulpore, made over charge of the office of the Judge, Small Cause Court, to Mr T E Ellison, C S, on the 27th inst, before noon.

PUBLIC WORKS DEPARTMENT.

Mr H Hooper, Ex Engr, 1st grade, reported his departure from Bombay on the afternoon of the 27th current per S S P kin, on the two years' furlough to Europe granted him in "Central Provinces' Gazette," Notification No 10, dated 16th Feb 1876.

PUNJAB GOVERNMENT ORDERS.

(*Punjab Government Gazette*, Mar. 30.)

HOME DEPARTMENT.

Surgn W Battersby, 7th Punjab Infy, officiated as Civil Surgn of Abbottabad from the 1st August to the 30th Sept 1875 during the absence of Surgn-Maj J R Johnson, 5th Goorkha Regt, on privilege leave.

Mr J R Baillie, Asst Comr, Lahore, has obtained fifteen days' subsidiary leave under Sec 18, Rule 2 of the Civil Leave Code, with effect from the 1st April 1876, preparatory to retiring from the Bengal Civil Service.

Mr W Jenkyns, Asst Comr, Mianwali, Bannu Dist, has obtained examination leave of absence for one month, under Chapter VII of the Civil Leave Code, with effect from the forenoon of the 18th March 1876.

Mr G Knox, Depy Comr, Rohtak, reported his departure from Calcutta on the 28th Feb 1876, on the furlough granted to him in "Punjab Govt Gazette" Order No 4293, dated 20th Nov 1875.

Capt E C Corbyn, Judicial Asst, Umballa, is appointed to Officiate as Depy Comr, Shahpur, with effect from the forenoon of the 27th March 1876, vice Col H A Dwyer, proceeding on furlough.

Mr J R Maconachie, Asst Comr, Shahpur, officiated as Depy Comr, Shahpur, for two days, viz, the 25th and 26th March 1876.

POLICE DEPARTMENT.

Mr J McAndrew, Dist Supt of Police, Punjab, reported his departure from the Sandheads on the 10th March.

MILITARY DEPARTMENT.

Capt V Rivaz, 4th Sikh Infantry, is granted leave of absence on medical certificate for thirty days, from the 8th Inst, or from such subsequent date as he may avail himself of it, to proceed to Bombay and appear before a Medical Board.

Capt J B Watts, 5th Punjab Cavy, is granted leave of absence on private affairs, from the 10th May to 10th Nov 1876, to visit Kashmir.

Capt C K McKinnon, 3rd Punjab Infy, is granted leave of absence on private affairs, from the 10th May, or such subsequent date as he may avail himself of it, to the 10th Nov 1876, to visit Murree and Kashmir.

The following orders are confirmed:—

3rd Punjab Infantry—Regtl Order, dated 26th Feb 1876, directing Capt J Finnis, Qr-Mr, to officiate as Wing Officer, with effect from the 7th Dec 1875, the date of the return of Capt C K McKinnon, Wing Officer, who officiated as 2nd in Command and Wing Officer.

Corps of Guides—Regtl Order, dated 10th March 1876, making the following temporary arrangements, from the date of departure of Maj F H Jenkins, Comdt, on leave, preparatory to furlough, until the receipt of further orders.

Maj R B P P Campbell, 2nd in Command and Wing Officer, to officiate as Comdt.

Capt G Stewart, Comdt of Cavalry and Sqdn Officer, to officiate as 2nd in Command and Wing Officer.

Capt W Battye, Adjt, to officiate as Comdt of Cavalry and Sqdn Officer.

Capt A G Hammond, Wing Officer, to officiate as 2nd Sqdn Officer.

Capt A J Nicholson, Qr-Mr, to officiate as Wing Officer.

Lt F D Battye, Sqdn Subn and Offg 2nd Sqdn Officer, to officiate as Adjt, in addition to his other duties as Sqdn Subn.

Lt M C Cooke Collis, Wing Subn, to officiate as Qr-Mr, in addition to his other duties.

Mr L Heath, Asst Engr, 1st grade, is transferred from the Office of Suptdg Engr, Western Jumna Canal, to the Delhi Division, which he joined on the afternoon of 7th March 1876.

With reference to "Punjab Govt Gazette," Irrigation Branch, Notification No 1134½ E I, dated 11th March 1876, Mr W Andrews, Ex Engr, 2nd grade, attached to the Special Survey Division, Derajat Circle, is allowed one month's subsidiary leave on full pay, prior to his proceeding on furlough to Europe.

Mr J L McAlpine, Ex Engr 3rd grade, attached to the 6th Division, Sirhind Canal, is allowed two years' furlough, under Sec 10 [a] of the Civil Leave Code.

Mr McAlpine is also allowed the usual subsidiary leave on full pay.

GOVERNMENT OF INDIA ORDERS.

(*Gazette of India*, April 1.)

HOME DEPARTMENT.

Capt B Shaw, Asst Comr of the 2nd class and Offg Depy Comr of the 3rd class in the Mysore Commission, to officiate as Supt of Coorg during the absence of Maj H G Thomson, or until further orders.

Mr T J Chichele Plowden, Offg Under-Secy to the Govt of India in the Home Dept has obtained three weeks' privilege leave of absence with effect from 27th inst, or from any subsequent date on which he may avail himself of it.

Mr J A Bourdillon of the Bl C S, to officiate as Under-Secy to the Govt of India in the Home Dept with effect from the forenoon of the 27th inst, and until further orders.

The under-mentioned Officer has been granted by H M's Secy of State for India extension of leave as below:—

Mr T Trower, Covenanted Civil Service, Asst Comr, 3rd class, Punjab, on 6 months medical certificate.

Lt-Col C B L Smith, Depy Comr of the 2nd class in the Central Provinces, to officiate as a Comr in those Provinces during the absence on leave of Mr W M Low, C S, or until further orders.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

Mr G Greig, Offg Consvr of Forests of the 4th class in the N W Provinces, is allowed leave of absence for six months on private affairs, under Sec V, Supplement F, of the Civil Leave Code, with effect from the 1st May 1876, or any subsequent date on which he may avail himself of it.

Mr I E O'Callaghan, Offg Depy Consvr of Forests of the 1st grade in the N-W Provinces, is appointed to officiate as Consvr of Forests of the 4th class in those Provinces, as a temporary arrangement, vice Mr Greig.

Consequent on the vacancy caused by the resignation by Dr T Oldham of his appointment as Supt of the Geological Survey of India, the Govr Genl in Council is pleased to make the following promotions and appointments, with effect from the 1st April:—

Mr H B Medlicott, Depy Supt, to be Supt of the Geological Survey.

Mr R B Foote, to be an Asst of 1st grade, vice Mr Medlicott and Mr V Ball, to be an Asst of the 2nd grade, vice Mr Foote.

In continuation of paragraph 7 of the Resolution in this Dept, No 782-792, dated the 25th Oct 1875, constituting the Dept of Marine Surveys, the Govr Genl in Council is pleased to notify that the designation of Mr R C Carrington's appointment has been changed from "Chief Civil Asst to the Supt" to "Supt, Drawing Branch."

With reference to Notification No 887, dated the 11th Dec 1875, sanctioning the further retention in the Survey Dept of the services of Col J E Gastrell, Supt of Revenue Survey and of Depy Surveyor Genl, up to the end of March 1876, the services of that Officer are replaced at the disposal of the Military Dept, with effect from the 1st proximo.

Mr Colman Patrick Lewis Macaulay, of the Bl C S, is appointed to officiate as Under-Secy to the Govt of India in the Dept of Revenue, Agriculture and Commerce, during the absence of Mr C J Lyall, or until further orders.

FOREIGN DEPARTMENT.

Mr R J Fitzgerald, Offg Asst to the Resident, Hyderabad, at Jaulnah, is invested with the powers of a Mag of the first class as described in Act X, 1872 [the Criminal Procedure Code], to be exercised solely in his capacity as Asst to the Genl Supt of Operations for the Suppression of Thuggee and Dacoitee.

Capt A Bannerman, 2nd Squadron Officer, 1st Regt, Central India Horse, officiated as Political Asst at Goona from 28th Aug to 12th Sept 1875, during the absence of Capt H M Buller, on privilege leave.

FINANCIAL DEPARTMENT.

Special leave for three months, under Sect 15 of the Civil Leave Code, beginning on the 18th March 1876, is granted to Mr R W Lodwick, Accountant General, Madras.

Mr E Rule is appointed to officiate as Accountant Genl and Comr of the Department of Issue of Govt Paper Currency, Madras, during Mr Lodwick's absence.

The special Stud Commission convened by G G O No 1270 of the 16th Dec 1872 is dissolved.

With the sanction of H M's Govt, the Stud Dept, as at present constituted, is abolished, and the following appointments are made subject to the approval of the Right Hon the Secy of State for India:—

Army Remount Department.—Maj Genl Sir S J Browne, K C S I, C B, V C, Bl S C, to be Director of Army Remount Operations.

Col B Parrott, S C, and Lt Col H C Smith, S C, to be Supts of Reserve Remount Depots.

Maj T F C Rochfort, late 4th European Light Cavy, and Capt L F Jamieson, S C, to be Asst Supts of Reserve Remount Depots.

Staff Vety Surgn W Thacker to be Remount Agent at the Presidency.

Vety Surgns G Kettlewell and E J Batt to be Vety Surgns in charge of Reserve Remount Depots.

H E the Govr Genl in Council is pleased to make the following appointments subject to the approval of the Right Hon the Secy of State for India:—

Horse Breeding Operations.—Inspecting Vety Surgn J H B Hallen [Bombay Establishment] will, until further orders, be employed under the Govt of India as Genl Supt of Horse Breeding Operations.

Vet Surgn W Boyd to be Asst Supt, Horse Breeding Operations.

The under-mentioned Officer of the Bl S C, having completed 26 years' service, is promoted to the rank of Lt-Col, from the date specified, under the provisions of G G O No 808 of the 26th Sept 1866, subject to H M's approval:—

Maj Henry Fowler Newmarch—25th March 1876.

H E the Govr Genl in Council is pleased to re-appoint Maj A Schmid, of the 109th Foot, to be an Asst Adjt Genl of division for a further term of five years, from the 31st March 1876, the date of the expiration of his present tenure of staff service.

With reference to G G O No 111, dated the 27th Jan 1875, Surgn J T B Bookey, Offg in medical charge 6th Punjab Infy, Punjab Frontier Force, is confirmed in that appointment, vice Surgn A Stephen, appointed permanently to the Civil Dept.

The under-mentioned Warrant Officer has been allowed furlough to Europe on medical certificate:—

Sub-Condr James Johnstone, Supt, Thomason College Press, Roorkee, for eighteen months, under the Regulations of 1868.

With reference to the Notification issued by the Home Dept No 176, dated the 24th March 1876, the services of Surgn Maj P W Sutherland, of the Medl Dept, in joint medical charge of Simla, are replaced at the disposal of H E the C-in-C, with effect from the date on which he may be relieved of his present duties.

Surgn Genl J H K Innes, C B, appointed to the Bengal Presidency, having reported his arrival at Bombay on the 24th March 1876, is brought on the strength of the administrative staff of the British Medical Service in Bengal, vice Surgn-Genl S Currie, M D, C B, transferred to the Home Establishment.

The under mentioned Officer is allowed furlough to Europe.—Capt Charles Edward Salkeld, of the Bl S C, Adjt, 2nd B Cavy—for 19 months—4 months and 15 days on private affairs under Rules IX and XV, and the remaining period on medical certificate under Rule XIV, clause 9, of the Regulations of 1868.

The under-mentioned Officer, having completed twelve years' service, including four years in the S C, is promoted to the rank of Capt, from the date specified, under the Royal Warrant of the 18th January 1861, subject to H M's approval—

Bengal Staff Corps—Lieut John Francis James Miller, 1st March 1876.

MARINE DEPARTMENT.

The grant of the furlough to Europe and subsidiary leave to Capt A Baker, Depy Master Attendant, Offg Master Attendant, Calcutta, in Marine Notification No 8 of 1876 is to be considered as under Secs 10 (a) and 18 (a) of the Civil Leave Code instead of those previously notified.

TELEGRAPH DEPARTMENT.

Mr P V Luke, Offg Supt, 3rd grade, is allowed furlough for nine months from 10th April 1876, or subsequent date, under Sec 10 (a) and subsidiary leave for seven days, under Sec 18 (a) of the Civil Leave Code.

AGENT, GOVERNOR-GENERAL FOR CENTRAL INDIA.

Mr W J Smith, Ex Engr, 4th grade, is granted thirty-one days' privilege leave from 7th Feb to 9th March 1876, in supersession of one month's leave granted him in Notification No 3 of the 21st ultimo.

AGENT, GOVERNOR GENERAL, FOR RAJPOOTANA.

Lt A P Thornton, Offg Asst Agent to the Govr Genl, has been granted privilege leave for one month from the 10th March 1876.

HYDERABAD RESIDENCY.

Mr Ewan Christian, Dist Supt of Police, Hyderabad Assigned Dists, has been granted leave on medical certificate for two years with effect from the 29th March 1876, or from such date as he may avail himself of it.

Capt R S Thompson, Asst Comr, Hyderabad Assigned Dists, has been granted privilege leave for two and half months, with effect from 20th March 1876, or from such date as he may avail himself of it.

Consequent on the return from privilege leave of Mr E Moffatt, Offg Dist Supt of Police, Hyderabad Assigned Dists the following change is made in the Berar Police, with effect from the 25th ultimo:—

Mr E A Hobson, Offg Dist Supt, 3rd grade, to revert to his Offg position as Asst Supt.

REVENUE SURVEY DEPARTMENT.

Capt Henry Lees Smith, Bl S C, Asst Supt of Revenue Survey, 1st grade, is allowed subsidiary leave for thirty days from such date as he may avail himself of it, under Chapter V, Sec 18 (a) of the Civil Leave Code.

GREAT TRIGONOMETRICAL SURVEY OF INDIA.

Mr W H Cole, MA, Offg Depy Supt, 3rd grade, is granted the usual subsidiary leave on full pay with effect from the 21st inst, preparatory to availing himself of the leave on private affairs granted in Notification, Dept of Revenue, Agriculture, and Commerce, No 256, dated 14th inst.

PUBLIC WORKS DEPARTMENT—MILITARY WORKS.

Mr J P C Anderson made over, and Maj W R Holmes, R E, Ex Engr, 1st grade, received, charge of the Office of Suptdg Engr, 4th Circle, Military Works, on the forenoon of 3rd March 1876.

Capt W H Beckett, Ex Engr, 2nd grade, has been granted subsidiary leave, on his return from furlough, from the 19th to the 25th Jan 1876, both days inclusive.

Lt W Pitt, R E, appointed to the Dept as an Asst Engr, 2nd grade in P W Dept, Notification No 130 of 16th March 1876, is posted to the 5th Circle, Military Works.

1st grade Sub-Overseer Baboo Brindabun Paul is posted to the Fort William Division, which he joined on the forenoon of 20th instant.

DIRECTOR OF STATE RAILWAYS.

Mr H Pringle, temporary Overseer, 1st grade, Indus Valley State Railway, is permitted to resign his appointment in the P W Dept.

Mr A Robinson, temporary Overseer, 2nd grade, Indus Valley State Railway, is permitted to resign his appointment in the P W Dept.

HOLKAR AND NEEMUCH STATE RAILWAYS.

Mr J E Howe, Supvr, 1st grade, Ghat Division, returned to duty on the afternoon of the 17th March 1876, from the one month's privilege leave granted him in Notification No 18 of 16th Feby 1876.

SINDIA STATE RAILWAY.

Mr G B Reynolds, Asst Engr, 2nd grade, has passed the Lower Standard in Hindustani.

INDUS VALLEY STATE RAILWAY.

Mr J A D Lloyd, Asst Engr 1st grade, returned to duty from the leave granted him in this office Notification No 196 of 11th Aug 1875, on the forenoon of the 29th Nov.

M J D Lloyd, Asst Eng, 1st grade, Sutlej Bridge Division is granted leave to study the native languages for one month and seven days, with effect from the 1st Feb 1876.

Mr R Gompertz, Ex Engr 2nd grade, is transferred from the Khanpur to the S[illegible] Bridge Division.

Mr F R U[illegible]cott, [illegible]th grade, is transferred from the Uppe Sind to the [illegible]t, and appointed to the charge of the Khanpur Di[illegible]

Mr G Winmill, [illegible] is line by the Director of State Railways in his No[illegible], dated 11th inst, a temporary Sub-Engr, 2n[illegible]d to the Mooltan Dist.

Mr H C Knox, [illegible] grade, is transferred from the Mooltan to the [illegible]

The following [illegible] made by Suptdg Engrs:—

Mr G Win[illegible] Sub-Engr, 2nd grade, to the Sutlej Bridge Division.

Mr B Rees, Sub-Engr, 3rd grade, to the Sehwan Division.

PUNJAB NORTHERN STATE RAILWAY.

With reference to Director of State Railways' Notification No 28, dated 11th Feb 1876, transferring Mr W H Duval, Storekeeper, 2nd grade, from the Tirhoot State Railway to the Punjab Northern State Railway, this Officer reported his arrival at Lahore on the forenoon of the 11th March 1876, and posted to the Jhelum Division, which division he joined on the afternoon of the 15th idem.

With reference to Director of State Railways' Notification No 40, dated 2nd March 1876, appointing temporarily Mr C S [illegible]xton, Overseer Apprentice, as an Overseer, 1st grade this subordinate is posted to the Chenab Division of the Jhelum Section, which division he joined on the forenoon of the 24th February 1876.

Mr A Wallace, Sub-Engr, 1st grade, is transferred from the Chenab Division to the Jhelum Division. He left the former on the forenoon of the 11th March 1876, and he joined the latter on the forenoon of 13th idem.

With reference to Director of State Railways' Notification No 36, dated 9th Feb 1876, Mr C J Keene, Asst Traffic Supt, rejoined his appointment at Lahore on the forenoon of 16th March 1876.

With reference to Director of State Railways' Notification No 7, dated 10th Jan 1876, transferring Mr. C P O'Rafferty, Asst Engr, 1st grade, from Holkar and Neemuch State Railways to the Punjab Northern State Railway, this Officer reported his arrival at Lahore on the forenoon of the 3rd March 1876, and is posted to the Ravi Section, which section he joined on the forenoon of the 4th idem.

Mr W Harvie, Sub-Engr, 1st grade, Jhelum Division, is allowed leave on medical certificate for fifteen months, and subsidiary leave for twenty days, under Sec 3 and 10, Supplement F, of Civil Leave Code. Mr Harvie availed himself of the latter leave on the afternoon of 19th March 1876.

NOTICE.

VISITORS will be admitted to the Dockyard WITHOUT TICKETS on the occasion of the LANDING of the RIGHT HON'BLE LORD LYTTON at 5-15, FRIDAY Afternoon, and seats provided them.

Visitors are requested to enter the yard by the Northbrook Gate, alighting at the Canopy, empty Carriages driving out of the Main Gate.

After His Lordship has left the yard Carriages will, under the orders of the Police, be called in at the MAIN GATE, taking up Visitors at the Canopy, and leaving by the Northbrook Gate.

Seats will be reserved for Ladies unaccompanied by Gentlemen.

Visitors are requested to enter the Yard not later than 5 P.M.

G. T. ROBINSON,
Superintendent of Marine.

DOMESTIC OCCURRENCES.

THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS TWO. RUPEES, THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

BIRTH.

DURAND—April 2nd, at Mehidpore, the wife of Major A. Durand, 10th Regt. N. L. I., of a son.

DEATHS.

COMMISSARIWALLA—April 4th, at Chowpatty, Dhunbyjee, wife of Framjee Hormusjee, aged 48. The funeral will take place this morning at 8 A.M.

LYON—April 1st, at Gokak, Belgaum Districts, of Cholera, Catherine Margaret, beloved wife of Serjt. W. F. Lyon, R. E., Overseer P. W. D., aged 23 years.

OTHER PRESIDENCIES.

BIRTHS.

HALLEN—March 28th, at Saharunpore, the wife of J. H. B. Hallen, of a son.

POWER—March 3rd, at Ghazeepore, the wife of James W. Power, Esq., B C S, of a son.

DEATH.

BOILEAU—March 22nd, at Rangoon, Zira Maud, the infant daughter of Lieutenant H. Boileau, Assistant Commissioner—aged 27 days.

All MONEY ORDERS, CHEQUES, and other Remittances, sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."

The Bombay Gazette.

WEDNESDAY, APRIL 5, 1876.

THE most satisfactory feature of the Budget is the testimony it bears to the steady growth of the prosperity of India. It is customary to speak of the revenues of this country as quite inelastic, but Sir William Muir gives us good reasons for thinking that the great expenditure of capital on communications and other reproductive works which has been going on for the last quarter of a century has at last begun to tell. When we learn that the Land Revenue is growing from year to year "slowly but "surely;" that the revenue under the head of Excise is rising rapidly; that the Customs Revenue, amounting to 2¾ millions, is in a most thriving state, never having stood so high as it did last year since 1861-62, when it was affected by the abnormal influence of the American war; that Stamps (yielding £2,815,000), which represent no doubt in part fees on litigation, but also denote the activity or stagnation of business transactions, show a steady growth of £25,000 per "annum;" and that the revenue under the "head of Salt is in a highly prosperous condition," owing in some measure to increase of consumption as well as to better regulations and more skilful management;—it is impossible for us, or for any impartial critic, to disregard or make light of these manifest signs of a steady improvement in the productiveness of the country, the volume of trade, and the general condition of the people. Mr. Dadabhai Naoroji himself might come to the conclusion, if he read the Budget, that the land of India yields more than it did, and that the people can afford to purchase larger quantities of duty-paying necessaries or luxuries of life than would have been within their reach only a few years ago. The indirect benefits of the policy of developing the resources of the country have, therefore, now taken an appreciable form. Moreover, the direct returns on the principal public works are now sufficiently large to show the unfairness of the remark recently made by Lord Sandhurst, that Indian railways are a confessed financial failure. The amount of the capital of all the Guaranteed Railways of India is stated to be £94,131 484, and the gross interest payable under guarantee is expected to be £4,687,000 for the year 1875 76. The gross earnings are expected to reach £8,175 300, an amount swollen by the addition of £330,000 on account of some bookkeeping change, and the working expenses are estimated at £4,291,000. The net traffic earnings, therefore, are £3,884,300, available for payment of interest; and, with we suppose the loss by exchange included, the net charge on account of the Guaranteed Railways for the year just expired is estimated at only £1,002,000. For the current year the estimate of the net charge is 1¼ million, showing a real but in considerable progress if the windfall of £330,000 be deducted from last year's receipts. Thus, the guaranteed lines only cost India about 1¼ per cent. for interest, and against this sum must be set the direct advantages the Government enjoys in the shape of conveyance of mails and troops at low rates and the facilities of quick communication which ought to lighten the administrative work of officers of the State, to say nothing of the indirect gain to the country. It is noticeable, too, that such Railways as the East Indian and the Great Indian Peninsula, which are complete in themselves, having their main lines and numerous branches finished and in good working order, pay the whole or within a fraction of the whole amount of guaranteed interest on their capital; and that it is only the incomplete lines which give rise to the annual deficit. If the system of lines originally designed by Lord Dalhousie were completed, we should see at once a great difference in the amount of the net charge for railways payable by India every year.

All these facts and figures lead up to but one conclusion, that the investment of capital in reproductive public works has begun to prove very remunerative to the State; and this conclusion is borne out by the enthusiastic way in which Sir William Muir speaks of the "excellent prospects" the State railways hold out of "a "good return to the capital expended." Now that the country is so well known, and that such close estimates can be framed of the probable cost and effect of the opening of extensions and branches of railways already in existence as to leave but a small margin for risk, the returns on new undertakings ought to be in all cases speedy and in some almost immediate. The traffic of the Bombay and Baroda Railway, for instance, would feel at once the beneficial influence of the completion of the line to Ajmere; and it would be possible to name several other lines which could be constructed at the net charge of 1 or 2 per cent. interest on capital, and which would before many years were over pay their own way directly, while indirectly they would have meanwhile stimulated agriculture, industry, and trade, and so quickened the growth of the general revenues of the country. But the Government of India resolutely shuts its eyes to the temptation to spend money in this way, and, while the state of exchange is so uncertain and the loss to India may even in this year exceed by perhaps a million sterling the sum already provided for, although the rate of exchange is taken at so low a rate as 1s. 8½d., the Finance Minister has been instructed to declare that "the Government has felt it is not now justified "in adding to our future obligations by incur"ring any avoidable debt, even for the con"struction of works admitted to be beneficial to "the country and in themselves remunerative." No loan would have been raised for extraordinary works even in this year, if the Government had not committed itself to a certain expenditure and organized establishments which could not be suddenly broken up without great loss to the State But no new works are to be undertaken this year, and in future years, if the depreciation of silver continues, and Lord Northbrook's financial policy be not abandoned by his successor, no money will be borrowed for investment in works "admitted to be beneficial to the country and "in themselves remunerative." The immediate significance of this resolution to maintain a policy of rigorous and narrow-minded economy is explained in the following footnote to the Financial Statement:—

> In the Irrigation Department the works in hand are estimated at a total cost of £14,336,000. Of this it is estimated that £8,639,000 will have been spent to the close of 1875-76; leaving the Government liable for the completion of these works in a sum of £6,697,000.
>
> Similarly, the total outlay for State Railways now in hand is estimated at £18,100,000: of which £10,780,000 will have been spent to the close of this year; leaving £7,320,000 to be met for their completion.
>
> Or combining both classes of works, the liability of Government would be discharged for their completion by an estimated expenditure of £14,017,000. And as the canal series will not be completed till 1883, this expenditure will be spread over several years.
>
> Three other Railways are of pressing importance, the estimated cost of which exceeds three millions and a half; but if the present financial depression should continue, it may be necessary to postpone their construction.
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> | | |
> |---|---|
> | Nagpore to Chutteesgurh .... | £840,000 |
> | Neemuch and Nusseer abad........... | 825,000 |
> | Western Rajpootana................. | 1,850,000 |
> | | £3,515,000 |

It will thus be observed that the construction of the Western Rajpootana line from Ahmedabad to Ajmere, which is placed below the Neemuch and Nusseerabad line in importance, is to be postponed on account of the fall in exchange. Yet, if the Government were to borrow at home this year the sum of 3½ millions for the construction of these railways by its own Engineers and those of the G. I. P. and B. B. and C. I. Companies, the effect on exchange would be very important, while the obligation incurred in the form of the payment of interest at a fraction over 4 per cent. would be trifling, and would be recouped in the course of a year or two. Sir William Muir says the Government means to "develope every improvable "source of revenue," but what development is possible if no more money is to be spent on public works, and if considerations of economy weigh so heavily with the Government as even to induce it to "contract as far as possible the "loans it has heretofore freely made to Muni"cipalities and Native States?" Lord Lawrence invented the policy of masterly inactivity in politics; but Lord Northbrook has beaten him by applying this policy to finance also.

IF any person were to make a brief history of old customs among Europeans in Bombay and up-country stations—customs, we mean, that have now almost totally disappeared—the volume would be of great interest. The days when English sojourners in the land were so sensible as to sit down to big dinners in the white jackets that are now relegated by severe society to heedless bachelors and Goanese butlers, must have been accompanied by a number of other customs that would now-a-days be considered decidedly curious. Ladies were not then so averse to going from house to house in palkees as they now are, and the tonga was by no means a despised mode of conveyance. Carriages and pairs were not so easily procured, and ladies consequently were not above putting their foot to the ground occasionally. Indeed, an old resident of Bombay once assured us that within his memory he had known the wives and daughters of several military officers and wealthy merchants take some pride in walking to church; and nevertheless, he added with affected surprise, they contrived to worship nothing the worse. It was probably in these days that the system known as "chits" prevailed. When a gentleman did not happen to take money with him to church, the ministers did not object to him making out an I. O. U. as his offertory. This practice existed in Bombay Cathedral up to within a few years ago, and in some up-country stations which have as yet escaped the thraldom of stern propriety it still adds to the variety of the service. There used to be rather a good story told about the discontinuance of the practice in Bombay. The soul of the minister in the Cathedral was frequently vexed by the illegible signatures attached to I. O. U.'s found in the "bag," and by the immense difficulty that he and the Cathedral peons had in collecting those I. O. U.'s about the legibility of which there could be no dispute. At last he could stand it no longer, and one evening he announced from the pulpit, his thin little voice trembling with emotion, that in future he would prefer people who intended to subscribe during the offertory to bring money to church with them instead of writing out and contributing I. O. U.'s which frequently could not be collected. "Again and again," said the poor clergyman, "again and again do the church peons call upon the signers of I. O. U.s for the money; but one man says impatiently, 'Cul ao;' another, 'Hamara chitty nahin;' and yet another, angrily, 'Jahannum ko jao.' No, my brethren, we can have no more chits!" It was no wonder that the reverend gentleman put a stop to the I. O. U. system, and scarcely anything could more forcibly suggest the free-and-easy ways of the older generations of Anglo-Indians than the fact that such a system should ever have come into existence. It was of a piece with the era when a gentleman did not think anything of riding over on a morning to his friend's bungalow and calling upon the lady of the house in a white coat and with no collar to his shirt. In Bombay we have altered all that now. Everybody pays strict attention to the canons of visiting etiquette. Everybody knows that if he did not, he would be written down harshly in the mental tablets of a hundred ladies of his acquaintance. Everybody has, in fact, become as discreet as a maiden lady of fifty who hopes to attract a husband by her strict adherence to a beautiful life of propriety. Even in church matters we have become refined in a manner which should make old Anglo-Indians blush in their graves. Not only do we shudder at the thought of an I. O. U. being placed in the collection bag, but we have advanced to such a degree of refinement that we think there should be no collection bag at all, because the sudden presentation beneath our nose of that hateful thing, and the jingling in our ears of rupees, four-anna pieces, two-anna pieces, and other worldly coin, are vulgar disturbers of the holy calm which has taken possession of our soul. We object as a rule, to our "holy calm" being disturbed by any demands whatever upon our purse; but we feel the annoyance most acutely in church, and having a beautiful æsthetic reason at command, we can always venture to say so in the newspapers. Many of the customs which have now disappeared from Bombay still find a lingering existence in the Mofussil. It is, in fact, in the Mofussil where English life in India comes out freshest, with all its points most prominent, with all its shade and colour. In the large cities individuality is apt to disappear in the surrounding dead level; but in the up-country station it is always unmistakable from its surroundings and not unfrequently enjoys a fame extending several miles around. The civilian who has a mania for collecting postage-stamps, butterflies, and orchids, is a man of no small note in a Mofussil station; the military gentleman who affects a sporting character and supports it by wearing tight corduroy breeches and continually slapping his jackboots with a riding switch made by Ashford, is also a notable person in your Mofussil station; so too, are your great tiger shot, your perpetually shikarring shikaree, your female musical genius, and your mild officer whose aim of life is to rear as many different breeds of rabbits as possible. Sometimes in Bombay a person's individuality becomes very marked in regard to the keeping of dogs, cats, or pigeons; but this does not occur so frequently as it does in the Mofussil, nor are we favoured in large cities so much as the residents of up-country stations with the endless complications, sometimes very grave and often very amusing, which arise from such instances of individuality. We believe, for instance, that it would be a long time before Bombay could produce such a *cause célèbre* about a cat as has just agitated Belgaum and caused a great deal of irritation among the highest officials of that lovely retreat. Major Ostrehan, of the Staff Corps, kept a cat, and another Major of the same service kept rabbits and dogs. The cat happened to be fond of rabbit and the dogs of cat, and the natural result came to pass that the cat killed the rabbits and the dogs killed the cat. The "kill" of the cat was witnessed by a group of natives, the name of one of whom was Lingya or Ningya. Major Ostrehan's *mallee* happened to be at enmity with Lingya, and in the death of the cat he saw an opportunity for being avenged upon the object of his hate. He went to the Major and reported that Lingya had killed the cat with a bamboo stick, whereupon the owner of puss wrote to the head policeman to apprehend the felonious Lingya. The Magistrate happened to have gone off somewhere on a hunting expedition. Lingya offered bail to the policemen; but his offence in killing a cat was evidently so great that the policeman would not hear of it until the Magistrate's return, and thus Lingya had to stay in jail for six days before he could have an opportunity of answering his accusers. The trial took place in due time. The Magistrate sat on the Bench; so did the owner of the murdered cat; and poor Lingya was a prisoner at the bar. Finally the Court delivered the following judgment:—

> The statements of the witnesses for the prosecution in this case, though at variance on some minor points, agree on all material ones. Witnesses Nos. 2 and 3 saw accused knock complainant's cat out of the tree with a bamboo and kill it. They assert that he killed the cat and that the dogs did not. No. 4 witness saw the accused with a bamboo pursuing the cat, and the cat entered complainant's compound. No. 5 witness saw his master's (complainant's) cat lying at the foot of the jambul tree "dying and accused standing by with the bamboo in his hand." The accused in his examination attempts to show that the dogs killed the cat alleging that they seized it; but that he did not see them kill it. If it were so, why did he not say as much when first charged with the offence? The witnesses accused calls also try to prove the dogs killed the cat; but they do not agree in their statements, No. 8 affirming the dogs seized the cat, but he did not see it killed. Nos. 9 and 10 both assert the dogs killed the cat; at least the former states "it was lying by the road torn by the dogs; it was dead." The latter positively affirms the dogs shook the cat and killed it; but one of these witnesses states the cat was lying on the side of the road next to Mr. Stewart's cook-house; the other that it was on the other side of the road.
>
> It does not appear in the evidence with what intention the accused destroyed the cat; no charge of theft can therefore be substantiated, but that he killed the cat the Magistrate has no doubt. Had accused pursued and killed the cat in the open ground, or on the public road, there might have been some doubt as to his knowledge of its being any one's property, but he deliberately followed the animal into private grounds and there destroyed it.
>
> The Magistrate from the evidence before him finds Ningapa bin Bhurmana guilty of having committed mischief and sentences him under sec. 428 of the I. P. Code to suffer one month's rigorous imprisonment and a fine of Rs. 20, in default of payment of which he is to suffer further one month's rigorous imprisonment.
>
> (Signed) W. H. MASON,
> Cantonment Magistrate First Class.
>
> 15th March, 1876.

However, this decision was appealed to the Session Judge, and in the fulness of time Belgaum society was shaken to the foundation by the delivery of the following judgment:—

> The Court has to consider whether Ningya committed a mischief by killing the cat of Major Ostrehan.
>
> The Court is disappointed with the proceedings of the Magistrate. A most satisfactory written defence was submitted by Ningya on the 15th instant, which Lieutenant Colonel Mason took no notice of. Had he recalled Major Ostrehan and his *mallis* Bahiru and Shimana and cross-questioned them on the statements made by Ningya, and examined the servants of Major Gillespie, there can be little doubt the Cantonment Magistrate F. C. would have formed a very different opinion to that he has expressed in his judgment.
>
> The Court has to a certain extent felt itself obliged to rectify the omission of the Magistrate by calling the servants of Major Gillespie. It did so because, although it considers the evidence recorded by the Magistrate insufficient to establish the charge against Ningya, nevertheless, it is more satisfactory, as little inconvenience was occasioned by the course adopted to make the inquiry as perfect as possible.
>
> The following facts have been incontestably proved:—
>
> 1st. That the cat whose untimely end is the subject of this inquiry, though a favourite of Major Ostrehan, was a poacher.
>
> 2nd. That on the morning of its death, the 9th instant, the cat had killed a rabbit in the house of Major Gillespie; and some days before had similarly killed a rabbit, the property of the same officer.
>
> 3rd. That the two dogs of Major Gillespie chased the cat from the rabbit house to the road outside the compound of Major Gillespie (but whether the dogs were set on by any one *is not shown.*)
>
> 4th. That the servants of Major Gillespie, the servants of Mr. Stewart, and a crowd of work-people employed by the Department of Public Works, were spectators of the death of the cat.
>
> 5th. That Ningya, prisoner at the bar, was also present.
>
> 6th. That the time occupied in worrying the cat was amply sufficient for the servants of Major Ostrehan, had they been present, to interfere and possibly to save the life of the cat.
>
> 7th. That the servants of Major Ostrehan did not interfere until after the cat was killed.
>
> "Nor cruel Tom nor Susan heard,
> A favourite has no friend."
>
> Gray's Ode on the death of a favourite cat.
>
> The only points on which there are differences of opinion are, whether Ningya took an active part in killing the cat, and in what way.
>
> The *mallis* of Major Ostrehan depose that the cat managed to escape for a time by climbing a jambul tree in the compound of Major Ostrehan, but that Ningya poked the cat with a bamboo and pushed it from its retreat, upon which, Bahiru states, the dogs killed the cat; and Shimana that Ningya drove off the dogs and killed the cat with the bamboo. They both agree Ningya was taking away the cat *to eat* when they interposed, and Bhik Sawant and Mahomed depose they saw Ningya with a bamboo in hand. Now the servants of Major Gillespie and the servants of Mr Stewart deny positively that Ningya interfered at all and that he held a bamboo.
>
> The Court is inclined to believe them.
>
> 1st. The servants of Mr. Stewart show that Ningya had just brought a *lotah* of milk to that gentleman's house, and it is not usual for men carrying *lotahs* of milk to go about the station armed with a bamboo; and unless Ningya carried the bamboo, no explanation is offered as to how he came by it.
>
> 2nd. If the cat escaped to the tree, as it is not shown how high the jambul tree is, and assuming it is of usual size, unless Ningya climbed the tree and got above the animal, poking at it would only have made the animal climb higher. If the bamboo was a long one, how and whence was it procured?
>
> 3rd. It is not likely two savage and powerful dogs like those described, would have allowed the cat, when once in their power, to escape as alleged by Bahiru.
>
> 4th. The Punchnama shows the injuries to the throat and stomach of the cat were just such as the witnesses describe, from one dog seizing the throat and the other dog seizing the stomach, clearly proving that the dogs could not have been beaten off and the cat killed by Ningya.
>
> 5th. As Ningya has observed, Mahrattas do not eat cats; and there was no kind of reason for supposing Ningya killed the animal in order to eat it.
>
> 6th. It is shown Ningya and Shimana *mali* have had a quarrel about service; and both Shimana and Bahiru speak of him as this man "who calls himself Ningya," and thus confirm their untruthfulness, suggested by their quibbling on the fact whether Mahrattas eat cats.
>
> 7th. The servants of Major Gillespie positively declare the cat was killed on the road and did not reach the refuge in the compound of Major Ostrehan.
>
> No doubt Major Ostrehan has been misled by his servants; at the same time the Court disapproves of his letter to the head constable, "Please to detain the man in custody till the Cantonment Magistrate's Court is open," the consequence of which ill-advised request has been, the head constable detained Ningya in custody, and, to cover his mistake, entered untenable charges in the police charge sheet. The Magistrate has properly called attention to this matter; but he has not explained why the mistake was not corrected before the 14th instant, a period of five days.
>
> If it is true, as the head constable states, the Magistrate F. C. was amusing himself on a shooting excursion, the Court can only observe Lieut-Col Mason entertains very mistaken views of his duty, and he must clearly understand he has not authority to close his Court saving on public holidays allowed by Government, unless he has obtained privilege leave, when other arrangements can be made.
>
> The Court regrets that when Major Ostrehan deposed on 14th instant he should still have allowed his feelings of irritation to overcome him.
>
> On the evidence the Court is satisfied Ningya took no active part in killing the cat; he did not put on the dogs to worry the cat: and he had no kind of intention to steal the cat. His silence when brought before Major Ostrehan is quite intelligible.
>
> For these reasons the Court reverses the conviction and sentence recorded against him and discharges Ningya. (Signed) C. F. H. SHAW, Session Judge.

Thus Lingya was saved from the consequences of killing a cat. There is in the whole of the proceedings a freshness which could only be found now a-days in a Mofussil town. The perfidy of Lingya's accuser, and the eventual triumph of innocence, make quite a little rustic drama. We may be sure that if ever the customs of the old English in the Presidency are hunted up by some lover of the past, he will find his most sentimental cause for regret in the disappearance from the city of that character and freedom in manners and customs—whether in the church, Magistrates' courts, or society—which still live in the up-country stations.

ARRANGEMENTS MADE BY THE GOVERNMENT OF INDIA FOR THE RECEPTION OF LORD LYTTON.

THE following notifications are published in the latest *Gazette of India*:—

The Right Honourable Edward Robert Lytton Bulwer-Lytton, Baron Lytton of Knebworth, in the county of Hertford, and a Baronet of the United Kingdom, is expected to arrive at Aden on or about Saturday the 1st proximo, and at Bombay on Friday the 7th idem, in Her Majesty's Ship Orontes, to assume the office of Viceroy and Governor General of India.

The Resident at Aden will receive Lord Lytton with all the honours and distinctions which are due to the Viceroy of India.

His Excellency the Governor of Bombay will make arrangements, in communication with the Naval Authorities, for the landing and reception of Lord Lytton at Bombay with all the honours and distinctions which are due to the Viceroy of India.

An Aide-de-Camp of the Viceroy will proceed to Bombay to attend upon Lord Lytton throughout his journey from Bombay to Calcutta.

One of the principal Civil Officers of each Government, Administration or Agency, will be deputed to meet Lord Lytton as he enters the limits of such Government, Administration or Agency, and will remain in attendance upon His Lordship until he passes beyond those limits.

At the Railway Stations at which halts are made for rest and refreshment, Civil and Military Officers will be in attendance. There will also be a Guard of Honour upon the platform.

Should Lord Lytton make any stay at Allahabad, His Honour the Lieutenant Governor of the North-Western Provinces will make all arrangements, in communication with the Military Authorities, for His Lordship's reception in a suitable manner.

At stations between Bombay and Howrah other than those mentioned in the two preceding paragraphs the attendance of officers is dispensed with.

Proper police precautions will be taken at all the stations along the line at which the train stops.

Upon Lord Lytton's arrival at the Howrah Terminus of the East Indian Railway, His Lordship will be received by the Secretaries to the Government of India and by the Military Secretary and Aides-de-Camp to the Viceroy.

The following Officers will also be in attendance upon the Howrah Railway platform:—

The Commissioner of Burdwan.

One of the Secretaries to the Government of Bengal.

The Brigadier-General Commanding the Presidency District, with the District Staff.

The Commissioner of Police and Chairman of the Justices of the Peace for the Town of Calcutta.

The Sheriff of Calcutta.

The Magistrate of Howrah.

A Guard of Honour of Native Infantry will be drawn up at the Howrah Terminus.

Lord Lytton, attended by his personal staff, by the Secretaries to the Government of India, by the Military Secretaries and Aides-de-Camp of the Viceroy, will proceed to Government House in the Viceroy's carriages, escorted by the Calcutta Volunteer Lancers and by the Body Guard.

The line of route will be lined throughout by troops under the orders of the Brigadier-General Commanding the Presidency District.

A Royal Salute will be fired from the ramparts of Fort William as the cortege appears upon the Hooghly Bridge.

A Guard of Honour of British Infantry and a Guard of Honour of the Calcutta Volunteer Rifles will be drawn up opposite the grand entrance of Government House.

Lord Lytton will be received as he alights from the carriage at the foot of the grand staircase by His Honour the Lieutenant Governor of Bengal attended by his personal staff.

All the Civil and Military Officers of Government at the Presidency will be in attendance upon the grand staircase of Government House. Consular Officers and other representatives of Foreign Governments at Calcutta, and all non-official gentlemen, are invited to be present upon the grand staircase.

His Excellency the Viceroy and Governor-General, attended by his personal staff and the Members of the Governor-General's Council, will receive Lord Lytton at the top of the grand staircase and will conduct His Lordship to the Throne-room.

Shortly afterwards Lord Lytton will proceed with the members of the Governor-General's Council to the Council Chamber, where His Lordship's Commission from Her Majesty the Queen will be read by the Home Secretary.

A Royal Salute will then be fired from the ramparts of Fort William in honour of Lord Lytton upon his assumption of the office of Viceroy and Governor-General of India.

The troops may then be withdrawn.

Full dress will be worn by all Officers, Civil and Military, on this occasion, and evening dress by all gentlemen not entitled to wear uniform.

The date and hour for Lord Lytton's arrival at Howrah will be notified hereafter.

RHAMNUS FRANGULA is the name of the new remedy which medical men have now unreservedly accepted as the best family medicine, and in favor of which the old terrors of the nursery Senna, Castor Oil, Salts, &c., have been discarded. The drug itself is the bark of the Black Alder tree, and is prepared by us in the form of a Syrup which is without smell and is non-medicinal in taste. To say that the Syrup is free from all the objections which are so often urged against aperients is at once the simple truth and the highest praise which it or any other medicine can receive. We may be wrong, but this Syrup seems to us the perfection of an aperient for patients of any age or either sex. Bottles Rs. 1-8 and Rs. [illegible] [illegible] S. KEMP & Co, Sassoon House, Bombay.

Digitized with financial assistance from the Government of Maharashtra on 27 June, 2017

SPECIAL TELEGRAMS FOR THE BOMBAY GAZETTE.

AGRARIAN DEMONSTRATION AT ALLAHABAD.

ALLAHABAD, 4TH APRIL.

There has been an incipient Agrarian riot here. Some thousands of cultivators, in behaviour outwardly orderly and creditable, assembled bodily last Sunday at Government House. There were present cultivators belonging to Hundia and Transgangetic Allahabad tehsils. They complained of the recent enhancement of their rents by Government, the Zemindars consequently enchancing theirs, and of the institution of suits on the higher rates. Whereupon the tenants organised an agricultural union, elected officers, collected funds and bound themselves not to plant sugarcane. In some cases they have destroyed sugarcane planted by tenants who had not joined the league.

Steps will be taken to discourage such deputations for the future, more or less emphatically.

SUICIDE OF A EUROPEAN.

MADRAS, 4TH APRIL.

The European who committed suicide turns out to be Captain Mourst, officer in the Nizam's service at Shahabad, while in a state of unsound mind. He first jumped out of the train and was picked up bruised, taken to Vellore and placed under charge of an apothecary. Becoming violent, the station master placed the police over him. On Sunday morning he asked for tea which was taken to the waiting room by the apothecary who, finding him in a kneeling posture, did not disturb him for a few minutes. A scream was heard by some people who rushed in and found his throat cut with a razor. Death was instantaneous.

[REUTER'S TELEGRAMS.]

HOUSE OF COMMONS—THE BUDGET.

LONDON, 3RD APRIL.

The Chancellor of the Exchequer made his annual financial statement this evening.

The Public Revenue for 1875 was £77,125,000 and the Expenditure £76,375,000. The estimated Revenue for 1876 is £77,250,000, and the estimated Expenditure £78,000,000. Sir Stafford Northcote recommends the increase of a penny in the Income Tax exempting incomes that are under £150, and he would allow a deduction of £120 from incomes under £400. The Chancellor estimates that this will give a Surplus of £875,000.

MR. CAVE'S REPORT.

The Hon'ble Mr. Cave's report has been printed and distributed. It states that the Finances of Egypt are in a critical state. Everything is pledged, but if the floating debt became converted and the revenues properly managed there would be sufficient to meet all charges.

HOUSE OF LORDS—THE TITLES BILL.

After a long debate this evening Lord Shaftesbury's motion for an address to the Crown was rejected by 137 against 91 votes, and the Titles Bill passed into Committee.

THE INDIAN MAILS.

LONDON, 3RD APRIL.

The Bombay heavy Mails of the 6th ult. arrived at Southampton to-day.

LONDON, 3RD APRIL, AFTERNOON.

The Liverpool Cotton Market closed dull. Surats in favour of buyers.

The London Cotton Market has been very dull.

Fair Dhollera .... 4⅝d.

3 per cent. Consols for Account .... 94⅝.

5 per cent. French Rente, 1872 .... 105.

The sum of £52,000 has been paid into the Bank of England.

Arrivals—Mallowdale, Rinaldo, Branksome and Australia.

Departures—Trinacria and Timor.

A SALUTE of thirteen guns will be fired from the Saluting Battery to day on the arrival of Sir W. Merewether, K. C. S. I., Commissioner in Sind, who is expected from Kurrachee.

WE learn from the *Madras Times* that Mr. Boodle, lately officiating Locomotive Superintendent of the Madras Railway Company, who left Madras in bad health to proceed to England, died a few days ago at Galle.

A SINGULAR rumour comes to us from Baroda. The 9th Regiment have heard on the very best authority (of course) that they are one of a number of regiments that are to form a Force for Egypt. The object of sending an army from India to Egypt would be probably merely as a demonstration to enforce the payment to England of Egypt Turkish tribute. We are afraid, however, that the news is too good to be true for the 9th.

IT has been already mentioned that during the vacancy of the See of Bombay, it would very probably be offered to the Rev. John Wordsworth, a son of the Bishop of Lincoln. The *Indian Church Gazette* has since learned that it was offered to him and declined. The Home correspondent of that paper states that the Bishop-designate of Bombay (the Rev. G. L. Mylne) has not yet taken Priest's Orders, which may explain the delay that has occurred in his consecration.

CASH Balances in the Government Treasuries in India on the last day of the month of February 1876, compared with those on the same date in 1875 and 1874:—

......	1874.	1875.	1876.
	Rs.	Rs.	Rs.
Govt. of India	2,56,96,098	2,56,09,437	2,26,18,456
Bengal	1,70,87,010	2,29,45,994	1,75,29,775
Assam		26,47,204	35,89,909
British Burmah	27,42,780	3,00,807	30,57,832
N. W. Provinces	2,21,53,814	2,24,20,598	2,69,49,576
Oudh	50,58,648	60,61,856	76,56,729
Punjab	1,15,22,494	1,40,64,371	1,12,56,919
Bombay	3,27,17,995	2,38,31,459	2,70,40,630
Central Provinces	55,93,905	46,41,542	44,05,960
Madras	2,51,25,959	2,47,98,987	2,35,47,921
Total	14,76,98,688	15,00,06,948	14,72,60,807

THE *Pioneer* publishes a report of an accident which is likely, our contemporary thinks, to be the subject of some exaggerated accounts, but is sufficiently deplorable as it actually occurred, which took place the other day in the Moradabad district. The time and place are not more definitely stated in the letters which give us the information, although we can rely on the accuracy of the little that is said. A party of soldiers belonging to the 18th Royal Irish shot at a peacock and killed a boy who was concealed by high crops. The villagers assembled and mobbed the soldiers, who, to save themselves, it is alleged, fired small shot into the crowd, slightly wounding two or three men. The father of the boy admits that the whole affair was an accident, but it seems to us an accident of a nature which people in this country are apt to regard too lightly.

COMPARING the results for which complete returns have been received, the total deaths registered in the Punjab for the week ending 26th February last were 5,327 against 5,203 in the previous week. There was only one death registered under the head of cholera; it occurred in the village of Janat, in the Haripur Police station of the Kangra district. From small-pox 221 deaths were registered against 196 in the previous week. The disease continues extremely fatal in the city of Lahore, the inhabitants of which have always showed themselves very averse to vaccination. Umritsur is now reaping the fruits of the efforts made by its Municipal Committee, within the last 2 years, to extend vaccination. Small-pox has established itself in the city, but it causes but few deaths, and the disease has in no single case proved fatal to a vaccinated child; the victims were in every case those whose parents had either wilfully or negligently omitted to have them vaccinated. The health of the large towns, with some exceptions, continues unusually good. There were 408 male and 428 female births registered.

THE Department of Revenue, Agriculture and Commerce reports on the state of the season and prospects of the crops for the week ending the 30th March 1876, that in Madras there has been a good fall of rain in Malabar, and light showers in parts of Kistna, Kurnool and Tanjore. The standing crops have suffered in the last named district and in Malabar. Showers have fallen throughout Mysore and Coorg. In Bombay there has been some rain in Belgaum and Dharwar; hail and strong winds have done some little damage to the standing crops in parts of Kurrachee. Slight and unevenly distributed rain is reported from Eastern Bengal and the south of Orissa. Spring crops generally promise well, but rain is required in some parts to admit of ploughing. In Sylhet there has been some seasonable rain with good results, but rain is much needed in other parts of Assam. No rain is reported from the North-Western or Central Provinces or from Oudh. In all the harvest is nearly over, and the outturn has generally been good. In the Punjab rain has fallen in Mooltan, Dera Ismail Khan, Rawalpindi and Peshawar, and harvest prospects throughout the Province are fair. In Rajputana a good harvest is being reaped.

THE Report of Sir Charles Reid's Committee on the transport of troops by railway, has, we read, gone to the Consulting Engineer's office in Calcutta, accompanied by an introduction by the Secretary, Major A. Lemesurier, R. E., which Sir Charles is said to be unwilling to father, but which is not the less likely to be the most valuable part of the report. The *Pioneer* states that it was intended to complete the papers by adding a chapter on the use of metre-gauge lines; but the advance of the season, coupled with Sir Charles's departure for Europe, has caused the adjournment of this part of the experiments. It is understood that Captain Pye, R. E., has in anticipation already altered some waggons. But no final orders as to the rolling-stock of the State lines, or indeed of any other railway, can be expected at present. Next winter the Committee will probably be formed afresh; though it will necessarily suffer from the absence of Sir Charles Reid. It will be still more unfortunate if Major Lemesurier, to whose energy and ability the labors of the present committee have been so largely indebted, should also be in Europe when the new inquiry is made. His leave, we believe, is at present only for three months.

THE *World* concludes an article on "Actresses" as follows:—"The actresses of the Comedie Française, who are never suffered to learn anything that has not been fifty times revised by an author turned purist in the interests of his own fame, talk as the angels of fancy rather than as women. They cannot help themselves; this clearness, point, emphasis, and exquisite nicety in epithet marks the speech of the world in which they live the greater part of their lives. They indeed make it their care to see the best of both worlds, the real and the ideal. Society opens its doors to them; they learn its ways, and pay for the lesson by improving on it for the benefit of their teachers, who become learners as they sit at the play. To this ceaseless influence of action and reaction we owe the polish of French social life, ever, so to speak, in communication with the ideal of fine manners through its relations of intimacy with the high art of the stage. It would be a good thing for both actors and actresses at home if they enjoyed more frequent opportunities of studying some of their subjects from nature; but this, of course, is only like saying that it would be a good thing if there were a closer communion between the different castes of Hindoos. Of the hundreds of hardy professionals who would undertake to represent a bishop at a moment's notice, how many could honestly say that they had ever been allowed to sit at meat with the meanest curate of his order?"

THE Home correspondent of the *Indian Church Gazette* laments the "want of courage" of the Bishops in the following extract from his latest letter to that journal:—"The question of the increase of the Episcopate at Home continues to attract a great deal of attention. Mr. Beresford Hope's Bill, though in most respects an excellent one, has altogether failed, and there seems no chance of affecting any general increase at present. It seems to me, however, that the plan most likely to be successful will be that followed in the St. Alban's case, and which is now being tried in the case of Cornwall, and thus gain our additional Bishoprics one by one. But the real difficulty is the unpopularity of the Bishops. Both with clergy and laity they do seem to be terribly unpopular, and not I fear without cause. They want courage. No Bishop seems able to act with decision, or to dare to act against popular opinion. Of course, I am speaking generally. Individually the Bishops are no doubt intellectually and in every other respect, amongst the foremost of the clergy, and yet their very position appears to exercise an unfavourable influence over them, and rob them of their better judgment. The great social difference between a Bishop and a parish priest is no doubt a drawback, and if the number of Bishops in England were at once doubled, I fancy they would at once find themselves far more popular amongst their clergy, simply from the fact that they would be on more intimate terms with them."

A MUCH stronger ground of complaint, remarks the Calcutta *Statesman*, than that of nepotism against the Government lies, we think, against the unscrupulous way in which the executive cliques at each seat of Government contrive to keep the Presidency appointments amongst themselves. There are two distinct service interests under all the Governments,—the Presidency and the Mofussil interests. A man gets into the Secretariat, say in early life, and after three or four years in it, becomes identified with the Presidency clique; and the way in which these cliques contrive to shuffle all the presidential appointments amongst themselves and their friends, is most unjust. Instead of these appointments being fairly and unselfishly distributed amongst the service, men of abilities find themselves buried in the mofussil throughout the whole term of their service. We have men here in Calcutta, continues the *Statesman*, of the most mediocre powers, who have hardly been away from the seat of Government during their whole service; and a sort of tacit understanding springs up that "Jones" is one of our set, and has a claim upon a presidential appointment. The practice is productive of so much evil, in preventing the importation of high abilities into the departments, that it ought to be grappled with and overthrown. It deteriorates the departments, and is most unjust to the services. It is not without reason that the medical service complain of the re-appointment of Drs. Barnett and Bradshaw to the Simla staff. Do we not all know that these appointments are amongst the prizes of the service? Why, then, are they conferred again and again upon the same men, for nine or ten years together. The same abuse runs through all the departments to the just anger of men who have to endure remote station life for twenty years on end.

METEOROLOGICAL OBSERVATIONS.

GOVERNMENT OBSERVATORY, COLABA.

BOMBAY, 3rd April.

Means of observations taken at 6 a.m., 10 a.m., 2 p.m., 4 p.m and 10 p.m.

Barometer corrected 32 deg. Fah .... 29·854

Temperature of the Air.................. 80·0

Wet Bulb Thermometer.................. 72·9

Dew Point .... 69·9

Relative humidity of Air .... ·721

Extent of cloudy sky (the whole sky clouded=9). 1·2

Maximum temperature of air (read at 9-30 a.m. on following day) .... 84·3

Minimum do. do .... 73·8

General Direction of wind......WSW, W, NW, ENE, WNW, W, WNW.

Movement of wind in 24 hours.................. 209

EXPECTED ARRIVAL OF THE COMMANDER-IN-CHIEF.

THE following notification was issued yesterday by the Military Department:—

His Excellency the Right Honourable General Lord Napier of Magdala, G.C.B, G.C.S.I., Commander-in-Chief in India, is expected to arrive at the Boree Bunder Station at 11 15 A.M. (Bombay time) on the 6th instant. The following officers will be in attendance at the station to receive His Excellency:—

His Excellency the Commander-in-Chief and Personal Staff.

The Secretary to Government, Military Department.

Army Head Quarter Staff.

The Brigadier General Commanding Bombay District.

The Brigade Staff.

The Heads of all Military Departments serving at the Presidency under the orders of Government.

Commanding Officers of Corps belonging to the Garrison.

A Guard of Honour to be drawn up at the Railway station by the hour above mentioned.

A salute to be fired from the Saluting Battery on His Lordship's arrival.

Full dress to be worn.

THE REVENUE JURISDICTION BILL.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—While the elder Mirabeau was sitting by the fireside in his declining years raying forth observations on men and things, one of the most frequent remarks to which he was wont to give utterance was, "Depend upon it, Messieurs, such government by blindman's-buff will end at last in the general overthrow (*culbute générale*)." If the crabbed old friend of man had survived to the present day, and had enjoyed the unspeakable privilege of living under the rule of that distinguished statesman Lord Northbrook, and of having his legal rights defined by that great jurist, Mr. Hope, probably the same warning prophecy would have arisen to his lips. Indeed, of all the remarkable leaps into the dark, of all the blind goings in search of the "Great Perhaps" which have rendered recent administration connected with India a spectacle for gods and men, perhaps the late attempt to introduce a puny Cæsarism into every district of the Bombay Presidency by means of the Revenue Jurisdiction Bill is in many respects the most striking. Mr. Hope's speech in justification of the measure is singularly instructive, not as throwing any light on the great principles of human life and government which statesmen and philosophers have hitherto agreed to accept, but as showing the intellectual calibre of the men whom an ironical destiny has called to administer a great empire. That a speech of the character of Mr. Hope's could be regarded by his hearers as proving anything except the desire of a weak mind to exhibit the appearance of strength, through the medium of semi-despotic principles was only one more melancholy proof of the extreme mediocrity of our local assembly of wise men. "Thou art wiser than we are, bear thou rule over us," is the expression put by Mr. Carlyle into the mouth of the ruled with regard to their rulers, but no one but a professed despiser of men could conceive the possibility of such an aspiration being gratified by the contemplation of the Viceregal Council.

Mr. Hope's attempt to dispose in detail of the objections of the Bombay memorialists was marked by very partial success, but he obviously felt that he had secured a thoroughly good argument when he compared the principles on which appeals against taxes are allowed in England to the principles embodied in the present measure. That he himself regarded the analogy as complete a very slight acquaintance with the reasoning procedure of imperfectly-trained minds would lead one readily to admit as probable, but that a man like Mr. Hobhouse could pass it by without correction is certainly matter for astonishment. There is of course no more analogy between the right of a landholder in India to a remission of revenue, under local custom or Government grant, and the claim of a man to be let off a tax in England on some special ground, than there is between Monmouth and Macedon. By ignoring the peculiar features of the Indian system, the co-existent rights of Government and the tenant over the land, and by regarding the land revenue as a simple tax, arbitrarily imposed by Government, as taxes are placed on malt and spirits in England, Mr. Hope won an easy triumph over what he was pleased to call "constitutionalism," and the forced allusion to certain conditions under which a barrister or pleader might not appear in English appeals wound up a rejoinder of which the most distinctive characteristic was its absolute irrelevancy. Then came what we may call the Hope theory of the universe, the innate and enormous superiority of revenue over judicial officers, "The strain I heard was of a higher mood;" and it is gratifying in these costermonger times to learn that there exists a body of men who can both know and do, and who present an unequalled combination of all the qualities which form nearly perfect administrators. The judicial officers, Mr. Hope says, are all very well in their way, but being merely lawyers trained to decide on points of law cannot be expected to possess that high political instinct and intimate acquaintance with native customs which a long course of inspecting boundary marks, and careful comparisons through many years between huzur forms and talooka day books, have naturally generated in the revenue official mind. A Scotchman on his return from travel is said to have remarked to a friend, "Well, I have seen both Paris and Peebles, and for pleasure give me Peebles." In like manner Mr. Hope has had experience both of the trained acumen of judicial minds and of the conception of law current among energetic revenue officers, and for real substantial justice give him the wild notions of the administrative officer. Probably few even among the ablest of the revenue officers eulogised by Mr. Hope have any inclination for the work which he pronounces them admirably adapted to accomplish, and still less inclination to arrogate to themselves the capacity of estimating finally the evidence for or against old rights and customs, which can only be acquired by long judicial experience. Mr. Hope's comparison of the respective procedures of the Revenue and Civil Courts, if not consciously intended to be humourous, could hardly have been regarded even by him as a serious argument. On the one hand (*i. e.*, in the Revenue Court) he said you would have experienced officers, everything would go on smoothly, and unexceptionable decisions would be arrived at. On the other hand (in the Civil Court) you would probably have men who could not appreciate the evidence; who would base their judgments on wrong considerations; who would, in fact, make a mess of the whole thing. As a matter of argument it is obvious that a set of assumptions, precisely contrary to those of Mr. Hope, would have been equally valuable. A remarkable argument closed Mr. Hope's speech. Mr. Mundlik and the other memorialists had said that the Courts "were the only specific assurance to the people of the justice and sound policy which actuated the Government in its dealings with its subjects," and that a removal of their jurisdiction would have a tendency to make people suspect biassed views in the class of men who would then be called upon to arbitrate. These assertions Mr. Hope sets himself to disprove in the following conclusive manner. He points to the number of cases under the Summary Settlement and Town Survey Acts, in which appeals had been made, and in which the ultimate decision had been in favour of Government. A more inconclusive rejoinder has never been made since coxcombs vanquished Berkeley with a grin; and indeed in what sense Mr. Hope himself can possibly have regarded this as a rejoinder at all would puzzle the profoundest psychological philosopher however accustomed to trace the wanderings of the distracted human mind. Because on the whole under the appellate supervision of the Civil Courts the decisions of the revenue authorities had been upheld, therefore the people were not justified in regarding the existent jurisdiction of impartial Courts as a guarantee of justice and sound policy on the part of the Government. It might with equal plausibility be said that because during a certain number of years a large proportion of people prosecuted for murder had been acquitted, the laws punishing murder might just as well be abrogated altogether. The apparent acquiescence of a trained lawyer like Mr. Hobhouse in this eccentric statement is again matter of profound astonishment. However, for even small mercies some gratitude is due, and it is indeed no small thing to have been spared the assurance that the people of India eagerly desired the Bill. After the intense longing which they are said to have manifested for the assumption of the title of "Empress" by the Queen, it has become difficult to conceive what shape their wishes might possibly take; but Mr. Hope with a light heart accepts the unpopularity of the measure as a fact. Possibly if the Bill receives any attention at all in Parliament, Mr. Disraeli will airily explain to a satisfied House of Commons that the measure was intended to show Russia that we had no intention at present of surrendering India, and that the late Russian conquests in Central Asia had rendered such a step indispensable.—I am, &c.

April 3. ZENO.

CAPTAIN BURTON AND OUR HADJEE.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—As Hadjee has for the second time in your paper of to-day said something about Captain Burton's incorrectness respecting places visited during his pilgrimage to Mecca, may I request your readers to suspend their judgment until Captain Burton returns from Sind and can answer for himself? As Captain Burton went to Mecca in 1853, some years before we were married, I am not in a position to correct this assertion. My husband usually errs on the other side of exaggeration, I mean rather under-writes than over-writes, and as Hadji Abdullah (Burton) was a long time in the Holy Places of Arabia, with a perfect knowledge of Arabic, and was as much an Arab or a Moslem as the natives themselves, whilst Hadjee made a flying visit, speaks no Arabic, and was under the surveillance of the authorities the whole time and under a promise not to write (so he told me at Jeddah), I think the public may be content to believe Captain Burton's narrative until he returns to answer Hadjee.—Yours, &c.,

ISABEL BURTON.

Watson's Hotel, 4th April.

SIR FRANK SOUTER AND THE BOMBAY DOGS *vs.* THE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—"Junius" has anticipated me a day with his letter on Sir Frank Souter's *unjust, impolitic and senseless proclamation* in the *Gazette* of yesterday. Of course we all agree as to the necessary destruction of wretched *pies*, whose existence must be a misery to themselves and a danger to the public, but is no discrimination to be used? And are the native police, backed by an arbitrary order, likely to discriminate, or are they competent to do so? Would a native policeman be likely to know a valuable dog when he saw it, or *care* whether the animal had cost pounds in Europe besides much expense and trouble to bring out, *or was* a poor neglected paria, if found by him a yard or two outside a compound, or enclosure, as the notice has it? But if a proclamation were issued stating that all dogs found straying *without a collar* would be destroyed, then no one would be justified in complaining. Policemen would require *eyes only, not reason* to know which dog to leave alone and which to poison: if this order were re-issued, and, let me add, they should be enjoined to adhere strictly to this order. I think few owners of valuable dogs would grudge a collar for their *dumb friends.* How is it possible to prevent dogs from occasionally straying outside the compound when it is a remarkably small one, unless the dogs are chained up altogether—*a sure* way in this climate to make them mad during the *hot weather*, and considered so by many in England. I consider such a proclamation as the one issued by Sir Frank Souter yesterday is an open insult to the gentlemen of the Committee for the Prevention of Cruelty to Animals, and I appeal to them to take this matter up. What can be more cruel than recklessly to poison an innocent, healthy, lively dog, the pet and companion of his master or mistress. It is cruelty (in the strongest sense of the word) to animals both to man and to beast, and it is a mockery for Europeans to meet together to punish and *sit upon* ignorant buggy and bullock gharry drivers for cruelty to animals if they do not try to prevent one of the worst kinds of cruelty from being practised by a European who not only sanctions a wholesale cruelty, but enforces it. The Commissioner of Police ought to be ashamed of himself for issuing such a proclamation. Any way I think the enlightened public will be of him. I can only conclude by saying (though only a small item) *I am* apologizing for taking up so much of your time.—Yours, &c.

A COLABA-ITE-ESS.

PITY THE SORROWS OF A POOR SHIGRAM HORSE.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—What a noble lady Mrs. Burton must be to take up her pen in the cause of us poor brutes of horses. May she be rewarded by living to see her distinguished husband become a Saint.

I am a shigram horse and belong to a fat sahib of about my own weight, who lives at the very top of Malabar Hill. Every day in the week do I drag him in an old shigram that's as big as a labourer's cottage down to the Fort and back again. Oh! if his medical attendant would advise him to walk up the hill occasionally for the benefit of his health, how thankful I should be.

We both take our tiffins down, only master has his put in a basket, nicely wrapped up in white cloths, and takes it inside with him; whilst mine is tied to the axletree of the hind wheels, and very often so carelessly made fast that some of the grass scrapes on the ground and raises a cloud of dust. Many a time I can't touch a morsel of it. Then the gram is served out to me in a bag, which, to my certain knowledge, has not been cleaned since it was made two years ago. The very smell of it, I declare, sometimes makes me nearly sick. You should see the harness they put on me. It's of country manufacture, was not made for me originally, and does not fit me a bit. No one ever oils it, so that it is as hard as if it was made of horn.

The bit is small and sharp and has a high port, and, as I am driven from the lower bar, it makes my tongue and the roof of my mouth so sore that I can hardly chew my food. At each corner of my mouth there are sores that have been there for I don't know how long. Then—for no other reason in the world that I can see, except to torture me—they put what is called a bearing rein on. It is made fast at one end to a thin piece of rusty iron which goes in my mouth. My head is then pulled up, so that I can't see where I am going, and if I should happen to make a stumble I find it very difficult to recover myself—and the rein is then carried round a hook in the saddle. I believe sometimes in my struggles to ease my poor mouth, and get my head down into a more natural position, I should drag the saddle clean over my withers, only that vagabond of a driver takes care to prevent this by making the saddle fast to my tail. But oh! what I suffer from my tail I wish my master had one (as I am told his forefathers used to have) and that it was the fashion for sahibs to wear bearing reins. He would very soon know how much better *we* should be without them. But I was going to tell you about my tail. Well, it's a peculiar one, and I daresay you may have noticed it, for it is always made fast to the shaft of the shanderydan. That's to stop my wagging it, for fear I should get it over the reins. This once happened to me, and I was terribly frightened; but I did not kick, or bolt. I wish to goodness I had, and smashed the trap all to pieces, for as soon as that fiend of a coachman had got the reins into his hands again, he set to and licked me most unmercifully, and the Christian gentleman, my master, sat there and looked on and never said a word. But to return to my tail. What do you think makes me want to wriggle it about? Why, to brush the flies off, of course, I know you'll say. No, you don't know everything. It's because my tail is covered with lice. So is my mane and forelock, and those ugly sores that you see on my hip bones are caused by my rubbing the skin off at night while I am lying down on a bed, scantily supplied with straw, and working my head and neck about to try and get some relief from the itching. Instead of my Christian master seeing that my tail and mane are dressed with carbolic acid ointment so as to kill the animalculæ and then kept clean, he has my tail tied to the shaft and a little *mutty* dabbed on my sore hip-bones so that they may not show. I should like to tell you what a happy home I have in the Christian gentleman's stable, and what a beautiful illustration it is of one of his pious sayings that "cleanliness is next to Godliness," but I must reserve this for another time.—Yours, &c.

DRUDGE.

BARODA.

3RD APRIL.

The weather for the season of the year is wonderfully cool. The wells are, however, lower than they have been for years, and the river is very empty. The water supply of Baroda is a subject that has much exercised our engineers, and various schemes have been at different times suggested by them. Mr. Forde is, I believe, one of the best; he would bring us water from the Mye river. Whatever plan is ultimately adopted, one thing is certain, that a lot of money would be required to carry it into execution—say half the value of one of those splendid diamond neck ornaments that the young Gaekwar wears on State occasions. And would not the blessings of his poor subjects add far greater lustre to the young Prince than the pretty stones that bear so heavily on his neck? The other evening while he was watching the tricks of a conjuror, I saw him remove the necklet he wore and hand it to an attendant, evidently weary of its weight. He would have more pleasure in the dress of a native gentleman, and in addition feel an inward satisfaction in knowing that the money worth of the ornament was no longer lying idle. The young Raja of Bareer has been a visitor here. He has been brought up under Colonel Barton's management and does him great credit. He is very fond of sports of all kinds and at the Rajkote college has picked up a liking for cricket, football, and other English games. He tells us that when he comes to his throne he intends to preserve big game, including tigers. What would our Exeter Hall friends say to this? His camp is close to the racquet-court, but I do not think he has joined in any of the games that take place there every evening.

The troops here continue healty; a good deal of vaccination has been submitted to by all hands or rather arms, and we are all feeling much protected from the possible ravages of the dreadful small-pox. Mr. Polehampton has left and pending the arrival of the new clergyman, our Sunday service is performed by Captain Hobson.

OXYGEN IS LIFE.—DR. BRIGHT'S PHOSPHODYNE—Multitudes of People are hopelessly suffering from Debility, Nervous and Liver Complaints, Depression of Spirits, Hypochondria, Timidity, Indigestion, Failure of Hearing, Sight and Memory, Lassitude, Want of Power, &c., whose cases admit of a permanent cure by the new remedy PHOSPHODYNE (Ozonic Oxygen), which at once allays all irritation and excitement, imparts new energy and life to the enfeebled constitution, and rapidly cures every stage of these hitherto incurable and distressing maladies. Sold by all Chemists and Druggists throughout the Globe.

CAUTION.—The large and increasing demand for Dr. Bright's Phosphodyne has led to several imitations under some what similar names; purchasers of this medicine should therefore be careful to observe that each case bears the Government Stamp, with the words, Dr. Bright's Phosphodyne engraved thereon, and that the same words are also blown in the bottle.

BOMBAY.

A BATCH OF HORSES.—A batch of fifteen horses from Bushire were landed on Monday at the Carnac Bunder and taken to Mahomed Bakur's stables.

THE VEHAR LAKE.—The height of water in the Vehar Lake, for the week ending Saturday, 1st April, was 50 feet and 6 tenths. In the corresponding week last year it was 50 feet 4 tenths.

CRUELTY TO ANIMALS.—Pandoo Mahadoo and another cart driver were yesterday fined Rs. 5 each, by the Senior Magistrate, at the Fort Police Court, for cruelly torturing their bullocks at the Musjid Bunder.

TRESPASS.—A Mahomedan, named Gooroodeen Saibial, was yesterday fined Rs. 10, by Mr. Dosabhoy Framjee, at the Girgaum Police Court, for trespassing in the dwelling house of Gopall Gunnoo, without a satisfactory excuse.

THE GOVERNOR'S BAND.—His Excellency the Governor's band will play for the last time this season in the Victoria Gardens on Thursday. On this occasion the band will play in the new stand in rear of the Museum, and carriages can be drawn up alongside.

FURIOUS DRIVING.—A hack buggy driver, named Govind Natha, was yesterday fined Rs. 10, by Mr. Dosabhoy Framjee, at the Girgaum Police Court, for driving his vehicle in a rash and negligent manner on the evening previous at the Parell Road.

A DISHONEST SERVANT.—Yesterday, at the Fort Police Court, Rama Jeena, a cook in the service of Mrs. Gertrude Ferreira, was convicted by Mr. C. P. Cooper of stealing sundry ornaments, cash, &c., the property of Mrs. Ferreira, and was sentenced to six months' hard labour in the House of Correction.

SUDDEN DEATH.—A Coroner's inquest was held yesterday at Mount Road on view of the body of Bulwunt Urjun. Deceased was about 40 years of age, a pressman employed at the Educational Society's Press, Byculla. Upon the evidence adduced the following verdict was recorded by the jury:—"That the death of the deceased was caused by heart disease."

EVADING THE LIQUOR LICENSE.—A Portuguese, named John D'Cruze, and a Parsee, named Bhicajee Cooverjee, were both yesterday adjudged guilty, by Mr. Dosabhoy Framjee, at the Girgaum Police Court, of selling spirituous liquors by retail without a license from the Commissioner of Police. The Portuguese was fined Rs. 25 and the Parsee Rs. 20.

A FATAL OCCURRENCE.—The Parsee lad, named Byramjee Jamasjee Colah, whose deposition was recently taken by the Senior Magistrate, on becoming seriously ill after being knocked down and run over by a shigram on the 15th February last, died at his residence in the Fort on Monday. A Coroner's inquest was held the same evening on view of his body. The Coroner, after taking the evidence of four witnesses, and also that of the Coroner's Surgeon, adjourned the further enquiry to this day.

THE LOST CURRENCY NOTES.—This case was called on for hearing yesterday, at the Fort Police Court, before Mr. Nana Morojee, in which Hurrychund Wittooba, an accountant and book-keeper of the Bombay Co-operative Society's Stores, stands charged with dishonestly misapplying Rs. 570 in Government currency notes, the property of Mr. Frank Bailey, and also with the theft of the said property. The defendant only appeared. The complainant, Mr. Bailey, having appeared before Mr. Nana Morojee on the day previous, said that he does not wish to press the charge further or call any more evidence, being satisfied with the explanation given to him as to prisoner's conduct in the matter, and begged that he may be allowed to withdraw the complaint. Thereupon the charge was allowed to be withdrawn and the prisoner was discharged.

DOING THE RIGHT THING.—We have often spoken of the misdirected energies and money of the Prabhu community which are applied to no better purposes than the Varghoda and "Balls." It was satisfactory, however, to find that the Varghoda this year was composed of, besides the little unfortunate children, hardly any respectable persons. This their zeal for barbarous sports and luxuries bore a very shameful contrast with their indifference to the far more important and numerous subjects which claimed their attention and money. It is therefore with joy we hear that Mr. Pandurang Dinanath has resolved to build a house for the Prabhu Seminary. We hope others will follow in the wake and assist the school with more funds for want of which it has long been in a state of paralysis.—*Indu Prakash.*

SMALL-POX IN BOMBAY.

THE number of small-pox patients under treatment yesterday morning in the several hospitals, and the number of admissions, discharges and deaths in each hospital from Monday morning to yesterday morning was as follows:—At the J. J. Hospital, 15 under treatment, no admissions, 1 discharged and no deaths. At the Goculdas Tejpal Hospital, 4 under treatment, no admissions, no discharges and no deaths. At the European General Hospital, 16 under treatment, no admissions, 1 discharged and no deaths.

At the following Municipal small-pox hospitals there were yesterday at the Moody Bay 14, Arthur Bunder 12, and at Camateepoora 11 patients under treatment. The total number of deaths from small-pox registered yesterday was 24, of whom 15 were Hindoos, 5 Mahomedans, 1 Parsee and 3 native Christians. These deaths occurred in the following localities:—Colaba, 2; Market, 2, Mandvie, 1; Chuckla, 1; Oomercarry, 5; Dongree, 1; Bholeshwar, 2; Coombarwarra, 1; Khetwady, 1; Girgaum, 1; Mazagon, 2; Camateepoora, 2; Parell, 1; and Sion, 2.

A NEPHEW ASSAULTING HIS UNCLE.

ON Monday evening Mr. Nana Morojee, the Third Magistrate of Police, repaired to the Goculdas Tejpal Hospital to take the deposition of a Hindoo merchant, named Peraj Cooverjee, alleged to be lying in a precarious condition after an assault alleged to have been committed by Mowjee Dyal, the nephew of Peraj Cooverjee. His deposition ran as follows:—"I was formerly a merchant, but owing to a dispute with my partner, Mowjee Dyal, who is my nephew, we discontinued business two months ago. On Thursday last, the 30th ultimo., at about 9 o'clock A.M., the said Mowjee Dyal, who lives with me in a room on the third storey of a house in Samajee Hassajee Street, demanded from me the sum of Rs. 50, which I refused to give him. The said Mowjee Dyal then shut the door of the room, caught me by the throat and forced me to the ground and sat on my chest. He then struck me on my mouth with a brass lamp. I struggled with him and managed to open the door when he again caught hold of me and forced me into the room. I again succeeded in getting outside the room. There was a broken bedstead outside the room; he took up a part of it and struck me seven or eight times on my shoulders and left arm. I became insensible. I afterwards remember Davidass Nanjee, a relative of mine, coming to where I was lying down; he was accompanied by a police sepoy. I was then on the fourth storey of the house, but I have no recollection of being removed from the third to the fourth storey. The police sepoy conveyed me to this hospital. I charge the said Mowjee Dyal with assault, and pray that he may be arrested under a warrant and that he be dealt with according to law.

The Magistrate granted the warrant prayed for.

A PASTORAL.

THE subjoined letter has been addressed by the Bishop-designate of Bombay to the Clergy of the diocese:—

Keble College, Oxford, February 25th 1876.

MY DEAR BROTHER,—As it may still be several months before I am allowed by the Providence of Almighty God to enter on the great work to which He has called me by entering on the duties of the Diocese of Bombay, I desire to lose no time before communicating with each of the Clergy with whom He has been pleased to associate me.

Impossible though it is to me at a distance, and with no experience of India, to picture to myself the work in which you are engaged, I must beg of you to let me claim such a share in it as the hope of taking part in it hereafter, and prayers for God's blessing on it and on yourself can give me, even now. And so far as you can regard as a friend one who has hitherto been unknown to you even by name, I ask your kindly interest in my preparation for a work and a vocation for which I daily feel more deeply my unfitness. My only hopes of ever rising to it lie in the consciousness that God has called me to it without my having stirred hand or foot to undertake it of my own motion. May I add to the hope which this gives me a belief that you will help me by your prayers, where all other human help is impossible? If you daily give me this great assistance while I am preparing myself for consecration and for the commencement of my work, I shall be for ever your debtor. May He Who strengthened your late Bishop to be so noble a worker in His cause, give grace to you and to me to follow his glorious example.—Believe me, dear Brother, to be your faithful friend and servant in Christ,

LOUIS GEORGE MYLNE,
Bishop-designate of Bombay.

ACCIDENT TO DR. HUGHES.

WE regret to say that a rather serious accident happened to Dr. Hughes, Professor of Midwifery, on Monday evening. He was driving home to Malabar Hill from the Bombay Club, and at a portion of the road the pair of Walers in his phaeton became restive. The conveyance was dashed against a lamp-post, and Dr. Hughes was thrown out violently. His face was badly cut and he received a number of contusions. He is, however doing well, and no serious consequences are likely to result from the mishap.

CRICKET.

ON last Saturday afternoon a match was played between the Bombay Union Cricket Club and an eleven from the Queen's, which resulted in a victory for the former by 19 runs and 8 wickets to fall. The fielding of the Queen's was excellent throughout, and Langley with the ball on the spot was not to be trifled with. Details below.

QUEEN'S.

	1st Innings.		2nd Innings.	
Yalden	b. J. Ryan	1	st. Muirhead b. J. Ryan	1
Hannah	do.	0	do. do.	2
Cox	c. Mitchell b. Harrington	4	b. Robottom	0
Jeffreys	l. b. w. Harrington	3	b. Harrington	0
Myers	b. J. Ryan	21	b. J. Ryan	10
Peasley	c. P. w. Ryan b. Harrington	3	c. & b. do.	6
Cratch	l. b. w. Ryan	5	c. & b. do.	3
Hunter	c. Muirhead b. Harrington	0	c. Lake b. Ryan	14
Leakey	st. Muirhead b. Harrington	1	run out	9
Langley	not out	5	c. McKenzie b. Ryan	1
Dape	c. J. Ryan b. Harrington	1	not out	0
	Byes 20, Leg byes 1, Wides 2	23	Byes 6, Wides 3	9
	Total	67	Total	55

BOMBAY UNION.

	1st Innings.		2nd Innings.	
W. P. Ryan	b. Langley	11		0
H. Harrington	c. Crutch b. Leakey	13	not out	16
A. Muirhead	b. Langley	3		0
W. Lake	st. Jeffreys b. Langley	0		0
A. Mitchell	c. Yalden b. Langley	0		0
G. Robottom	b. Langley	14	run out	16
J. Cannon	run out	7		0
D. Devlin	b. Langley	9		0
W. McKenzie	do.	10	not out	4
J. Ryan	not out	1	run out	12
J. Thompson	c. & b. Langley	0		0
	Byes 19, Wides 2	21	Byes 2, Wides 2	4
	Total	89	Total	52

BOMBAY TOWN COUNCIL.

THE weekly meeting of the Bombay Town Council was held yesterday in the Municipal Buildings. Dr. Blaney presided, and there were also present Dr. Cooke, Dr. Hewlett, Lieut. Col. Hancock, Mr. Barnett, Mr. J. M. Maclean, Mr. Nowrojee Furdoonjee, Mr. Dadabhoy Nowrojee, Mr. Dosabhoy Framjee, Mr. Nanabhoy Byramjee Jeejeebhoy, Mr. Rugoonath Narayen Khote. There were also present the Municipal Commissioner (Mr. Pedder), and the Executive Engineer (Mr. Rienzi Walton).

Sanction was asked to the taking up of 51·61 square yards of land in New Hunooman Lane, from Hurryvullubhdas Culliandas, at Rs. 30 per square yard, in substitution for the sanction given in May 1875 to the taking up of 73·31 square yards at the same rate.

Dr. Hewlett and one or two other gentlemen were of opinion that it would be better to allow the old resolution to stand, and on the question being put to the vote, this was resolved upon.

Sanction was given to the taking up of the following pieces of land, required for street improvements:—15·22 sq. yds. situated at No 358 Sheik Memon Street from Dhana Koover Purdum Koover, at Rs. 50 for sq. yds. 4·45 sq. yds. set back. 3·88 sq. yds. set forward. ·17 different set back, situated at No. 6, Balloo Doctor St., from Joosub Hadji Gunny the set back to be taken as equivalent to the set forward. 50·60 sq. yds. at No. 3 Gowalla Tank Road, from Jamsetjee Dhamadoona, at Rs. 2 per sq. yd. 5·45 sq. yds. at No. 38, Mazagon Church Street, from Mr. Coats, at Rs. 10 per sq. yd.

With respect to the last proposal a letter was read from Mr. Coats petitioning against its adoption as of no use, and calculated to injure his business; but sanction to the land being taken up was given, it being considered that it was necessary for the improvement of the street.

Sanction was also given to the transfer of Rs. 100 from Sec. VI. (General Police) rent to meet the cost of fixing a gas lamp at Girgaum Police Court and the lighting of the same during the present year.

The Municipal Commissioner presented a memo. stating that he proposed to reply to the Government's letter No 902 (General Department) of the 16th of March, 1876, that the loan for the improvement of the Mazagon water supply would not be necessary, as the work could be provided for out of the cash balance.

Mr. Pedder said that besides the amounts of the additional grant that had been passed for the new Fort drain, &c., and the half year's liabilities, there were still Rs. 20,000 available out of the cash balance, and there were Rs. 71,000 to be returned which had been advanced out of the Municipal Fund pending the negociation of the loan with Government for the Tulsi water works. Consequently, as they would have nearly a lac of rupees, in addition to the extra grants that had already been made, it was quite unnecessary to go to Government to borrow the small sum of Rs. 59,000, necessary for these works.

On the motion of Dr. Blaney, a motion was passed to the effect that Government should be informed the money for this work would be provided out of the cash balance, and consequently a loan would not be required.

THE NEW TULSI WATER WORKS.

The Municipal Commissioner proposed to lay before the Council the proposed specifications, form of contract, and advertisement, calling for tenders, &c., for the supply of the Tulsi water works mains, in accordance with the mode of procedure approved by the Town Council, at their meeting of Saturday, the 18th of March; and also the proposed form of contract with the officer to be appointed to test the mains.

Mr. Maclean said it was no part of the duty of the Council to consider these matters in their present stage. It was the duty of the officers of the Municipality to arrange preliminary matters relating to contracts, and the Council had nothing to do with the matter until the contracts were brought before them for approval. If Mr. Pedder wished to have the advice of the Works Committee the matter might be referred to them.

Mr. Dadabhoy Nowrojee proposed that Mr. Pedder's propositions should be printed and circulated among the members, so that they might have time to consider the matters referred to, which were of great importance.

After some discussion, it was resolved that these matters should be referred to the Works Committee, to meet on Friday afternoon, and decide on the questions referred to.

During the discussion, the Municipal Commissioner stated that he had received an intimation from Government that they considered a 24 inches main would be better than the 34 inches main proposed by the Town Council.

Lt. Col. Hancock asked the Municipal Commissioner whether a better mode of remunerating the officer for testing the mains would not be by paying a fixed salary, rather than by a commission on the value of the pipes.

It was resolved that the matter should be left to the decision of the Works Committee at their meeting on Friday.

The Municipal Commissioner (Mr. Pedder) stated for the consideration of the Council the course he proposed to adopt as regards the construction of the new Vehar Outlet Works; as regards the completion of the works at Tulsi on the revised designs; the construction of the Malabar Hill Reservoir; the laying of the main from Tulsi to the Malabar Hill Service Reservoir; the laying of the new distribution mains in Bombay; and the new works for Surface Drainage. Mr. Pedder said it appeared to him that the best way of proceeding with these works was to break the whole of them up into different contracts. They would send home for the pipes altogether, but he thought the remainder of the works ought to be kept separate. He had two or three reasons for this opinion, the first being that the new Vehar Outlet Works must of course be advertised for under the Act, but when the tenders which they would no doubt receive came to be considered they ought to be specially and particularly careful with regard to them, because it was a work of a very risky nature, and there ought to be no question whatever about the firms who undertook it, either in regard to their skill or capital. With regard to the completion of the work at Tulsi, the construction of the Malabar Hill Service Reservoir, and the laying of the Tulsi main, of course they might be included in one contract; but he thought they should be advertised separately, and they would no doubt have tenderers for them all. That was Mr. Walton's advice, and probably some advantage would be gained by having the contracts broken up. With respect to the laying of the new distribution mains, Mr. Walton would prefer not to give that work out by contract at all, but proposed that it should be done departmentally, for several reasons, the chief of which was that it was necessary to have the whole work supervised very carefully. He (Mr. Pedder) proposed, accordingly, for tenders for that work; but if it was thought better afterwards that the work should be done by contract, they could reconsider the matter. He thought, personally that the best way would be to have it done departmentally, and under careful supervision. They had broken the contract originally entered into with Messrs. Scott, McClelland and Co., for the works at Tulsi, and he proposed that instead of advertising for fresh tenders for the completion of those works according to the revised designs, they should substitute the new designs for the old ones, and give the work to Messrs Scott, McClelland and Co., in substitution of a portion of their old contract. With regard to the new Surface Drainage Works, he proposed that they should be done by several small contracts.

It was resolved, on the motion of Lt. Col Hancock, seconded by Dr. Cooke, "that the Council approve of the Municipal Commissioner's proposal that these works should be let out in different contracts, with the exception of the laying of the new distribution mains, which they are of opinion may with advantage be undertaken departmentally.

The next item on the agenda paper stated that the Municipal Commissioner would "communicate to the Council the claim of Messrs. Scott, McClelland and Co., against the Municipality for losses incurred on their original contract for the works at Tulsi."

Mr. Barnett proposed that as the subject in question involved consideration of claims of private individuals, the reporters should be requested to withdraw, and the meeting was accordingly continued in private

HIGH COURT DECREES.

YESTERDAY at the High Court, the following short causes were heard before Sir Charles Sargent:—

THE MADRAS SPINNING AND WEAVING COMPANY v. MATHORADASS SOORJEE.

Mr. Jardine, instructed by Messrs. Crawford and Buckley, for the plaintiffs, asked for a postponement until the 6th June next. The action was brought to recover calls, and the defendant had made payments on account. The application was granted.

KERRIBINA NARENHA v. BABOOL KHENDY NACWA AND OTHERS.

Mr. Pullen, instructed by Mr. Fletcher, for the plaintiff, asked for a postponement until the 6th June. Mr. Kapadia, for the defendant, consented; a the postponement was granted accordingly.

GOSWAMI GIRDHURJEE MAHARAJA v. DAVIDAS PURSHOTUMDAS.

There was no appearance for either party; and the suit was dismissed under section 110 of the Civil Procedure Code.

GOKULDAS BHANJEE v. THUCKER GHELLA BHANJEE AND ANOTHER.

The plaintiff, who appeared in person, said the summonses had not yet been served upon the defendants. A postponement was granted.

COOVERJEE PRAGJEE v. SIRDAR KHAN BIN HAJEE KHAN.

Mr. Hart, instructed by Messrs. Tyabjee and Sayani, for the plaintiff, said the suit was brought to recover on a promissory note Rs. 1,500, with interest which up to the 1st ult. amounted to Rs. 364-8. The claim was proved by the plaintiff, for whom a decree was given for Rs 1,864-8 with interest at 9 per cent from 2nd ult. until judgment; costs, and interest on the judgment at 6 per cent. until payment.

LUKHMIDAS KHEMJEE AND CO. v. OODOWJEE GHEEGA.

Mr. Fox, instructed by Messrs. Jefferson and Payne, for the plaintiffs, said the suit was brought to recover monies lent by the plaintiffs at the request of the defendant upon a bill of exchange. The claim was proved by plaintiffs' Mehta; and His Lordship gave a decree for plaintiffs for Rs. 4,573-8, with interest and costs.

MATILDA MARIA L. M. QUINTINE v. H. J. SOARES.

Mr. Kapadia, instructed by Messrs. Muljee and Bomonjee, for the defendant, asked for a week's postponement. Plaintiff had already signed a consent order. The postponement asked for was granted.

THE following causes were disposed of by Mr. Justice Bayley. It is a noteworthy fact that the defendants in all the cases in which the London and Bombay Bank obtained decrees had filed their schedules in the Insolvency Court:—

NATIONAL SPINNING AND WEAVING COMPANY v. CURSETJEE RUSTOMJEE WADIA.

Mr. B. M. Wagle, instructed by Messrs. Shapurjee and Thakurdas, for the plaintiffs, applied for a postponement until the 15th inst., which was not opposed, and was accordingly granted.

LONDON, BOMBAY AND MEDITERRANEAN BANK v. RAHIMTULLA KADUR.

Mr. Starling, instructed by Messrs. Lynch and Tobin, appeared for the plaintiffs; and Mr. Lang, instructed by Messrs. Janadhun and Gandhibhoy, for the defendant. After some discussion, the suit was transferred to the long causes list.

THE SAME BANK v. LALLJEE KUTCHRA.

Mr. Starling appeared for the plaintiffs; and Mr. Budroodin for the defendant. After some discussion, this case also was transferred to the long causes list.

THE SAME BANK v. MUNCHERJEE PESTONJEE DAROOWALLA.

Mr. Taylor appeared for the plaintiffs, who sought to recover Rs. 4,000 due for calls. Defendant, who appeared in person, produced an extract from his schedule in which the debt was admitted. The Court gave a decree for plaintiffs for Rs. 4,000, with interest at 5 per cent. from 24th October 1870 until judgment, costs, and interests on the judgment at the same rate until payment; with stay of execution until the 20th inst.

THE SAME BANK v. FRAMJEE JEEVUNJEE JHAVAREE.

Mr. Taylor appeared for the plaintiffs. Defendant admitted the claim and produced an extract from his schedule. A decree was given for plaintiffs for Rs. [illegible] with interest and costs, and with stay of execution until the 20th inst.

THE SAME BANK v. JAITHABHOY VURJEEVANDAS.

Mr. Taylor appeared for the plaintiffs. The defendant produced an extract from his schedule. A decree was given for plaintiffs for Rs. 2,000, with interest and costs, and with stay of execution until the 20th inst.

THE SAME BANK v. CULLIANDAS NARROTUMDAS.

Mr. Starling appeared for the plaintiffs. Defendant produced an extract from his schedule. The Court gave a decree for plaintiffs for Rs. 4,000, with interest [illegible] but with stay of execution until the 20th inst.

THE TOWERS OF SILENCE [illegible]

FINAL DETERMINATION OF THE [illegible]

SIR JAMSETJEE JEEJEEBHOY [illegible] PLAINTIFFS, vs. COOVERJEE [illegible] DEFENDANTS.

THE decree of the Court having been [illegible] by the plaintiffs were declared entitled to [illegible] 2, and 3, in the plaint mentioned, and the defen[illegible] declared entitled as against the plaintiffs to [illegible] land formerly belonging to Mungesh Purs[illegible] right of way [illegible] of land [illegible] dants, their agents, servants, and [illegible] plots Nos. 1, 2, and 3, it became necess[illegible] direction in which this right of way was [illegible] written statement, the defendants had [illegible] was a public foot-path commencing from [illegible] of the Municipal burning ground [illegible] thence across plots Nos. 1 and 2, [illegible] Purshotum's land down to the Nepean [illegible] which it entered through a passage at the [illegible] bungalow of Sir Cowasjee Jehangier [illegible] and in the course of the hearing the [illegible] aware that the defendants contended, that Mungesh Purshotum's piece of land contained an area of [illegible] that the defendants were therefore entitled [illegible] of land. In proof of this their contention [illegible] relied upon a map or plan annexed to the [illegible] 18th March 1845, by which plot 2 [illegible] Jerbai, the widow of Cooverjee Dossabhoy [illegible] vet. This map or plan describes not only [illegible] land, but also Mungesh Purshotum's [illegible] states Mungesh Purshotum's land [illegible] area 149⅔ burgas. It further appeared [illegible] dants contended that the plaintiffs [illegible] this map from saying that Mungesh Purs[illegible] not contain as much as 149 2/3 burgas [illegible] contended that the measurement of Mungesh [illegible] land in the abovementioned plan was [illegible] matter of fact Mungesh Purshotum's land [illegible] than 149⅔ burgas, and that they were [illegible] the plan from showing that, as a matter [illegible] of Mungesh Purshotum contained [illegible] 149⅔ burgas of land; and they further [illegible] inasmuch as there were still visible the [illegible] gurga around the land of Mungesh Purs[illegible] must be taken to be the boundary of M[illegible] piece of land, and that the defendants [illegible] to the land within the gurga.

After some correspondence between the [illegible] defendants' solicitors on the above [illegible] the right of way and the boundary of [illegible] tum's land, a meeting was held between [illegible] with the object of settling the question [illegible] this occasion, the plaintiffs offered to [illegible] the defendants, a new foot-path running [illegible] corner of the burning ground close [illegible] the southern gurga of plot 1, and the [illegible] or inner side, of the western gurga [illegible] it reached the defendants' land; the [illegible] being to keep the defendants as far as [illegible] across the middle of plots 1 and 2. [illegible] that there was a public foot-path [illegible] land, and they also denied the right [illegible] any foot-path over any part of the [illegible] of Mungesh Purshotum's land. [illegible] that the defendants were entitled [illegible] between the old gurga around Mungesh [illegible] and the compound wall of the Towers [illegible] nied that they were entitled to any land [illegible] of the old gurga. The defendants [illegible] objected to the line of foot-path offered [illegible] plaintiffs, because it ran close [illegible] which, at times, they [illegible] defendants pointed out a line [illegible] from the N. E. corner of the [illegible] from thence across plot 1 through the [illegible] from thence in an irregular line through [illegible] tum's land down to the Nepean Sea Road, in fact choosing a line running through the heart of the plaintiffs' land, and the defendants claimed to be entitled to this particular line because they said it was the line of a public foot-path which had existed there for very many years, and they declined to accept any other line of foot-path whatever than the line of the alleged public foot-path. The foot-path which was pointed out by the defendants on this occasion as being the public foot-path did not follow the same course as the foot-path claimed in the written statement, inasmuch as the foot-path pointed out at the meeting went through the middle of plot 2, whereas the foot-path referred to in the written statement did not go through plot 2 at all. As regards the boundary of the land of Mungesh Purshotum, the defendants again contended that they were entitled to 149 2-3 burgas of land without reference to the old gurga, and the defendants had previously to the date of this meeting caused the quantity of land which they considered themselves entitled to, to be marked out with pegs. The meeting therefore separated without anything being settled.

The Hon'ble Mr. Justice Bayley accordingly was informed of the nature of the differences between the solicitors of the plaintiffs and defendants, and was requested to attend and view the land in dispute in order that the differences might be decided by him. And on the 29th day of September 1875, His Lordship went upon the land where he was met by two of the defendants and their surveyor, by the solicitors of the plaintiffs and defendants, the secretary of the Punchayet, the Collector's abkarri inspector, and the lessee of the ground. The lines of the foot-paths which had been proposed by the plaintiffs' and defendants' solicitors respectively, and also the line of the old gurga, were carefully inspected by His Lordship, who not only thoroughly investigated these matters, but also went over the whole of the land in dispute and also the adjoining lands, and made himself thoroughly acquainted with the boundaries and position of them.

It appearing to His Lordship that the correctness, or otherwise, of the several contentions of the plaintiffs and defendants depended upon certain facts which were not in evidence before him. His Lordship considered it necessary to hear evidence upon the subject, and accordingly the matters came on for final determination before [illegible]

Lordship in Chambers on the 6th, 9th, 10th, and 11th days of December 1875; the plaintiffs on these occasions being represented by Mr. Lang, and the defendants by the Hon'ble Mr. Scoble.

Mr. Lang for the plaintiffs stated the matters in difference between the parties, and contended that the onus of proof with regard to both matters lay upon the defendants. Mr. Lang objected to any evidence being given with the view to show that there was a public path over the plaintiffs' land, inasmuch as the defendants could not raise that question in this suit, which was not a suit to try the public rights of the parties, and he cited the case of the Vestry of Bermondsey vs. Brown, L. R. I., Equity 204.

As regards the boundaries of Mungesh Purshotum's land, the Advocate-General stated that he relied upon the plan annexed to the plaintiffs' deed of 18th March 1845, which was a conveyance to them of 43,900 square yards only, and he contended that the plaintiffs were bound by their own deed. He also relied upon exhibit A 24, being the translation of an entry in the plaintiffs' books showing payment of money for putting a gurga round plots 1 and 3. As regards the question of right of way, the Advocate-General admitted that he could not establish in this suit the existence of a right of way for the public, but he stated that the defendants and their predecessors in title, in common with the public, had used this particular path in order to approach their land, and contended that if he could show by evidence that this foot-path had been used as a public way, then the defendants, as owners of Mungesh Purshotum's land, would be entitled to the use of that foot-path in order to approach their land. The defendants, he contended, were entitled to a right of way from their land by the most direct way to the nearest public road, whereas the line offered by the plaintiffs was not the most direct.

His Lordship being of opinion that the Advocate-General was entitled to give evidence to show that the foot-path in question had been used by the public and the defendants and their predecessors in title to approach their land, evidence was accordingly gone into.

The following witnesses were called and examined on behalf of the defendants:—Messrs. David E. Gostling, C.E., William Loudon, Gunput Succaram, Forrest London Brown, Richard Wilcox, C.E., and Henry Cleveland; and the following witnesses were called and examined on behalf of the plaintiffs:—Messrs. R. Brunton, Narayen Wassoodew, Manockjee Dorabjee, Luximon Sonajee, Nowrojee Rustomjee Kootar, and F. A. Owen.

His Lordship took time to consider his judgment, and on the 23rd of December 1875 His Lordship delivered his judgment.

After stating the contentions of the parties and the questions at issue between them, and that he had carefully considered the whole of the evidence and the observations and remarks addressed to him by counsel, his Lordship said—"I find that there never was any public right of way from the north east end of the burning ground down to the point near Sir Cowasjee Jehangeer's property, and that is also clear even from the evidence of the defendants' own witnesses. Assuming that what Mr. Wilcox says is correct, although he speaks of what took place 25 years ago, he being at present only 35 years old, there were four different foot-paths leading to what is called the ridge (quotes from the evidence of Mr. Wilcox,) the peculiar position of these lands must be borne in mind in considering the question of a public foot-path over them. The Court would require clear evidence to prove that there was any public foot-path over these lands. Any foot-path leading westward would lead to nowhere. It is impossible to see what occasion there could be for the public to use such a foot-path. The line for travelling is from north to south and from south to north. Exhibit C. (Collector's plan) shows clearly that the road in front of Mr. Lang's bungalow, (His Lordship referred to the Mount Nepean Road) was in existence at the time of which Mr. Wilcox speaks. Persons would use that road to go to the Breach. They would not use any of the paths on the hill. The strong point against the contention that this foot-path is a public foot path, is the fact that there are stone walls across the foot-path at the east and west ends of it. (Refers to evidence of Mr. Loudon.) He says, "I think there was a low wall there which I used to step over." Mr. Loudon speaks only of his knowledge for about 8 years, but he evidently is not a person of very accurate observation, for, he says, he never observed that there was a gate at the end of the passage near Sir Cowasjee's bungalow until the day he was examined, although the gate has been undoubtedly standing there for many years past. For years past there was a low wall at the north east corner of the burning ground, which is spoken to by most of the witnesses. It was partially pulled down when the lessee, Manockjee Dorabjee, wanted to erect a tiled hut on plot No. 1. From the evidence of Manockjee Dorabjee and Narayen Wassoodew, I think there was no opening in the wall at the N. E. corner of the burning ground until the tiled hut was built. As to the western end of the foot-path, I see no reason to distrust the evidence of Luximon Sonajee, Sir Cowasjee's maistry. He says the passage was made 22 years ago. Before that there was a ditch. People could not go by the ditch. That ditch was filled in at the cost of Sir Cowasjee. He proves that he put up the gate at the end of the passage 13 years ago The gate was sometimes shut. Six years ago a pipe was put up by Sir Cowasjee at the end of the passage. Looking at the circumstances proved by these witnesses, to the evidence about the gurga at the east and west ends of the foot-path, and to what took place at the western end of the foot-path, is it likely that the Parsee Punchayet intended to dedicate the foot-path to the public? Is it likely that they would have dedicated to the public a way which could not [illegible] evidence to show an intention [illegible] Punchayet to dedicate the [illegible] All that is proved is [illegible] the huts were in the [illegible] down to get water from the [illegible] Sir Cowasjee Jehangeer's [illegible] right to go along that foot- [illegible] persons appear to have [illegible] (abkaree inspector) [illegible] not consider that there has [illegible] over the plaintiff's land. None but European [illegible] prove the user. The user by [illegible] the case any further. It is [illegible] could have been turned back [illegible] It is extremely improbable [illegible] which these lands were [illegible] that there could be any [illegible] a path to the public. [illegible] Europeans were called [illegible] doubt in my mind as to [illegible] persons who used it. The [illegible] is wholly insufficient [illegible] the lands [illegible] all persons who walk [illegible] paths without the con- [illegible] trespassers and might [illegible] After considering the [illegible] have no doubt but there [illegible] a public passage over [illegible] by the defendants in their [illegible] Purshotum's land is in a [illegible] formerly was in. Formerly [illegible] now there are many. [illegible] and coming to and from [illegible] burning ground over plots [illegible] portion of plot No. 3 to [illegible] I think the defendants have no right to go over the [illegible] of Mungesh Purshotum's [illegible] opinion that the plaintiffs' [illegible] foot path to be given to [illegible] I am of opinion [illegible] make the defendants [illegible] the burning ground. I [illegible] are entitled to go over [illegible] plot 3 and a par- [illegible] I shall therefore direct [illegible] shall go from the south [illegible] upon the burning ground to [illegible] 1 along the inside of the [illegible] a small portion of plot [illegible] land (shows the line on [illegible] the south-east corner of [illegible] 3 to be followed as near [illegible] boundaries of Mungesh Purshotum's [illegible] plaintiffs are bound by [illegible] in plan A., attached to [illegible] deny this. But it is not [illegible] We must see what the [illegible] It is not disputed that [illegible] land was built by the [illegible] considerable portion of it [illegible] defendants. I cannot [illegible] purpose the gurga was [illegible] evidence is distinct that [illegible] land within the gurga. [illegible] clear on that point. (Reads [illegible] the wall and no objection [illegible] people. I find that for [illegible] not exceed south of the [illegible] line where the gurga stood [illegible] As Mungesh's land did not [illegible] it must be assumed that [illegible] boundary line, I think the [illegible] anything more than the land [illegible] old line of the gurga should [illegible] over a width of nearly 10 [illegible] only extended over about [illegible] plaintiffs' contention as to [illegible] is correct. Now, as the [illegible] to the non-existence of any [illegible] the boundaries of Mungesh's [illegible] defendants have only suc- [illegible] the direction which the pro- [illegible] land is to take, the costs [illegible] contends that the party [illegible] his costs paid to him. I [illegible] thing is the Maharaja [illegible] Libel Case, [illegible] Kursondass Mooljee and [illegible] and cites Morgan on costs [illegible] authority on the subject [illegible] costs is a matter of dis- [illegible] authority on the point, I [illegible] bear his and their own [illegible] reference to Mr. Lang's ap- [illegible] allowed the costs of a [illegible] this suit, I will give no [illegible] on this subject, but I think [illegible] Mr. [illegible] would be quite [illegible] of three counsel on each [illegible]

His Lordship intimated [illegible] upon the land and point [illegible] path to be given to the defendants, and the boundary of their land, and that he left it to the solicitors of the parties in the meantime to agree upon a surveyor to whom he could point out the foot path and boundary in order that they might be marked upon the plan to be annexed to the decree. Mr. Campbell (of the Firm of Messrs. Scott, McClelland and Co.) was agreed to by the plaintiffs and defendants' solicitors as the surveyor, and a meeting was held on the land on the 12th January 1876, when His Lordship personally pointed out the centre of the line of the foot-path and of the boundary which were accordingly pegged out in his presence, and it was finally settled that the foot-path should be four feet wide throughout, but leaving an opening in the walls to be built at each end of the foot-path six feet wide. In order to make the boundary of the defendants' land as regular as practicable, it was also agreed between the parties that the plaintiffs should concede to the defendants a small portion of land outside the line of the old gurga, and that the defendants should concede in exchange to the plaintiffs a small piece of land inside the line of the old gurga. The line of footpath and of the boundary of the defendants' land were subsequently delineated by Mr. Campbell on a plan which was approved of by the parties and annexed to the decree. The defendants' attornies having introduced into the draft of the decree prepared by the Prothonotary the words "with or without bullocks or other beasts of burden" with the view to give the defendants the right to take bullocks and other beasts of burden along the foot-path to their land, the plaintiffs objected to those words being retained in the draft decree. The defendants' attornies then gave notice that they would instruct counsel to speak to the minutes of the decree. The minutes of the decree were spoken to by the Advocate-General before Mr. Justice Bayley in chambers on the 29th January 1876; Mr. Purcell appearing for the plaintiffs. After hearing counsel, His Lordship ordered that the words which had been introduced into the draft decree by the defendants' attornies should be struck out, and that the decree should be drawn up as drafted by the Prothonotary and settled by the attornies of the plaintiffs. The costs of his application were ordered to be paid to the plaintiffs by the defendants.

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DR. W. W. HUNTER, B.C.S., DIRECTOR-GENERAL OF STATISTICS IN INDIA.

(Indian Charivari)

THERE is no member of the Civil Service of India at present whose name is so well known to the world in general as that of Dr. W. W. Hunter, and there are certainly but few better known throughout India itself. By his clear and elegant style of writing in such works as "The Annals of Rural Bengal," "Orissa," "The Indian Mussalmans," and "The Life of Lord Mayo," he has enabled the public to become better acquainted with the actual condition of this country than the declamations of Members of Parliament and the paid agents of political bodies in this country could ever hope to accomplish. Born in the year 1840, Dr. Hunter has at an early age achieved a celebrity of which any man might be proud. In the final examination for the Civil Service in 1862 his name appeared at the head of the list, which contained such well-known names as those of Girdlestone, Westland and Mackenzie. After going through the usual routine of a young civilian, a severe attack of illness, contracted during his exertions in the famine of 1866, compelled Dr. Hunter to go home in that year. On his return in 1869, he was specially selected by the Government of India to organize a statistical survey of India, and having submitted his plan of operations, he was appointed Director-General of Statistics in 1871. With this is connected the preparation of The Gazetteer of India, which, with the statistics, is expected to occupy about seventy volumes, and to be finished about 1881, nearly one-half of the work having been already finished. In preparing this work Dr. Hunter has to pass much time in travelling throughout India, and its printing is being carried out under his superintendence at home, such constant work requiring an amount of exertion which nothing but an untiring energy could have overcome. Dr. Hunter has incurred a good deal of childish abuse and ridicule in this country for his attempts to reduce the spelling of Indian names to a proper and scholarly system, and though not as yet entirely successful, he has gained such support that many of his opponents have already given in, and the others will have to follow. We know of no brighter example of the success of the competition system in supplying thoroughly capable men to the Indian Civil Service.

BUCK.

THE PRINCE IN INDIA.

(Times, March 10.)

TO-DAY—as it happens, on the anniversary of his marriage—the Prince of Wales is to embark for his return home. He has done so much in so short a time, and has been followed so eagerly and so closely by the attention of every British subject who can understand a narrative or a picture, that it must be a surprise to most people to be reminded that the Prince left England on the 11th of October, and has consequently been away only five months altogether. Fifty years ago this was about the shortest time in which even a Governor-General could expect to reach Calcutta. The Prince's departure—indeed, the first intimation of the Indian tour—is so recent that the sentiments with which it was regarded are still fresh in the memory. There is no denying that the British people indulged in all sorts of misgivings. There flew about estimates of the enormous cost, the ruinous interchange of presents, the army that would everywhere have to surround so precious a life, the punctiliousness of the etiquette to be maintained with countless gradations of rank and position, the dangers of the climate and the possible outbreaks of fanaticism, and, most of all, the demonstrable certainty that the Prince would be either all or nothing in India, and would either eclipse the Viceroy or be eclipsed himself. The uses and objects of the tour were freely disputed, and there were old Indians who set it down to the gross ignorance of Indian affairs alleged to prevail in this country. As it was impossible to meet such objections at every point, and of no use to talk about improving our knowledge of India, or strengthening our hold upon it, quiet people fell back on the simple fact that the Prince wanted to see India, and that there was no reason why the wish should not be gratified. He would escape an English Winter—as it has turned out, the most unhealthy and disagreeable Winter ever remembered. We had been several times told that he had not entirely got over the recent shock to his constitution, and for this entire change of climate is the best remedy. But would the Prince make friends? Would he do more than pass through a cumbersome and useless succession of ceremonials, processions, banquets, and shows, in which the attention is only jaded and enjoyment palled? Would he avoid mistakes? The result is a success beyond anticipation. The ruling idea from the first design was not to hope too much, or attempt too much, and out of a simple and well-arranged plan there has risen, as if by laws of natural growth, a progress the like of which was never known before, as remarkable in its exemption from mischances as in its actual triumphs. The Prince has been for four months the representative of the British race in India; he will henceforth, and as long as he lives, be in no slight degree the representative of India in this country.

As we were told before that in the East hospitality is a battle-field and courtesies the chief diplomacy, we may accept the metaphors and regard by their light the many new and various circumstances in which the Prince had to be the chief personage on a grand historical occasion. At what may now be called the entrance of Asia the Prince saw the most colossal works of ancient and of modern times, and received the magnificent attentions of the Potentate who wields the resources of that strange country. That the new sea way the Prince passed through was then entirely in foreign hands, and that he will return to see it nearly half British property, is but the sequel of a story which may have contributed some incidents to the first visit, as it may to the second also. The Prince when he arrived at Bombay saw India in its most European aspect—populous, wealthy, splendid, energetic, and liberal, in the religious as well as the social sense. But if it be not India pure and simple, the neighbourhood is rich in the most interesting antiquities of the race; and he visited, as Princes only can visit, the cavern temples of obsolete superstitions disguised under the festivities of the hour. Very soon after putting his foot on Indian soil he visited the seats and the living representatives of old dynasties, among the latter the youthful Guikwar whom the British Government has had to put on the Throne in the place of one unfit to hold it. India has been fruitful in Thrones that have endured for generations to be remembered for centuries. In the beautiful and fertile Island of Ceylon he visited the chief shrine of the Faith, the different votaries of which are said to outnumber all the denominations of Christendom. Madras is only in the outer circle of Indian politics, and, if the Prince's recollections agree with those of most Englishmen, the illumination of the surf and the life-and-death play of the surf boats will long stand out in them in high relief. At Calcutta the great labour of the tour was to come, the difficulties to emerge. They were not to be found in a large population or a city of officials. The question was how personages, not a few great in history, formidable in recollection, and the subject of much question only a few years ago, would take the presence of one who in the high and exclusive caste of royalty was to be paramount over their old hereditary pretentions. They were to acknowledge the future occupant, under whatever title, of the Throne of the Mogul, and the representative of a far more ancient dynasty than his, as well as the expected Sovereign of a tenfold dominion. In the midst of many interchanges of ordinary civilities, a majestic ceremonial of the plainest significance brought to a point the grand conclusion of Indian history—that the British Sovereign is there, as in these isles, the source of honour, rank, and power. Then in quick succession came the great cities of India—seats of ancient superstition, crowded with temples, priests, and devotees. Then came Royal tombs, and cities and places long familiar, but now more than familiar from the part they had in the Mutiny, and for what was done and suffered in them. Visits followed to Native Chiefs enjoying quietly and usefully under our protection power and revenues which might have been lost and won a dozen times over had it rested with themselves. But even this was only a beginning. Few readers know how much additional labour is indicated in a State progress from Delhi to the Punjab and Cashmere, or how many men have spent their lives in India without even the hope of seeing those regions. We have necessarily left to the last what some purists may think a needless addition to a Royal tour, and more in character with the progresses ascribed to the fabulous conquerors of olden time. The Prince, it must be said, has omitted no opportunity of sport, whatever the nature, the mode, or the game itself. Whatever the Native or the Englishman does there, he has entered into honourable competition. It would be prudery and folly to deny that nineteen Englishmen out of twenty, including of course Irishmen and Scotchmen would and could do the same, if they had but the opportunity. This touch of nature makes all our realms akin. The Prince would have lost not a little in the regards of our population generally if he had come home without killing a tiger.

The entire novelty of the expedition—to use a word by no means in excess of its gravity and importance—might suggest, and even justify, various forebodings. There are people in this country so resolved that Royal personages are pageants and no more that they cannot believe them capable of the commonest utility. So the only chance a Prince has is to step a little out of the line of common usefulness, in which he is told he can only do what others can do better, and dare to be original. There is, however, no excess of audacity or disregard of precedent in the heir to a great Empire visiting a most interesting portion of his future dominions. We have, indeed, seen it stated, with considerable pomp of words, that the Prince's tour must do a world of mischief. It must, we are gravely told, encourage Englishmen in the fatal belief that they understand India; that practically it is no great way off; that a good deal of its government may be done from Parliament-street. On the other hand, it has been alleged, not less gravely, that Englishmen will get into their heads that the Rajahs and Maharajahs, and Potentates with quaint titles, are really Rulers in some sense; and that there really is something else than a vast native population thoroughly subdued to our yoke, and ground down to a moral equality. Upon the whole, we feel fully prepared to decide on these various and conflicting allegations. In all the narratives which have appeared we recognize a paramount desire to state the truth, the whole truth, and nothing but the truth. Whether it be the circumstantial details or the general effect, to our sense they are characterized by truthfulness. What harm, then, can the truth do whichever way it lies? Even if some old Indians, or young Indians who live on the traditions of their forefathers, are shocked to think that a message can be sent and answered between London and Calcutta in a few minutes, and to see the terrible fact illustrated in our columns, there is no blinking the fact, and all we have to do is to accommodate ourselves to it. The facility may of course be abused, as all good things are, but it must be used, if only to prevent abuse. Other criticisms show themselves in the background, ready to come to the front on fitting opportunity. What has the Prince done to civilize, to regenerate, to convert the Empire, in which all are bid feel an increasing interest? The reply is ready and simple. The Prince certainly would not have been wise to propose to do in three months more than the successive British rulers of India have done in nearly two centuries. Had he proposed it, he would certainly have found that he could only work through the existing system and materials, which are not likely to change in a day. Nor would he have found the Indian races much more capable of a moral transformation than those nearer home. Wherever the Prince has been he has recognized very carefully all those duties of humanity philanthropy, and public usefulness in which we flatter ourselves we can set an example to India. He has also made a regular and public recognition of his faith, and proved to India, what it is fully prepared to appreciate, that while we do not violently or wantonly interfere with its own multifarious customs and traditions, we demand liberty and respect for our own faith, and even feel called upon to show the more loyalty to our own convictions that we are in the presence of so much which is repugnant to them.

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SUPPLEMENT TO

The Bombay Gazette.

BOMBAY:—WEDNESDAY, 5TH APRIL, 1876.

FINANCIAL STATEMENT.

The BUDGET for 1876-77 with a Review of the Budgets of 1874-75 and 1875-76.

STATEMENT BY THE HON'BLE SIR WILLIAM MUIR, K.C.S.I.

In the following Statement are embodied the Imperial Budget for 1876-77, the Regular estimate for 1875-76, and the Accounts as finally closed for 1874-75.

ACCOUNTS OF 1874-75.

We shall begin as usual with the accounts of the year 1874-75, and compare the actual results as finally adjusted with the Regular estimate of the same, formed last year. These results will be found throughout highly satisfactory.

The budget as presented in 1874 gave the estimated revenue at £48,984,000. At the close of the year the Regular estimate gave ground for expecting £50,070,000. The sum actually realized was £50,570,177, that is to say, it was better than the Regular estimate by £500,177.

The ordinary expenditure was taken in the budget at £47,792,000. In the Regular estimate it was raised to £48,181,000. The actual charge stands at £48,013,187, or less than the Regular estimate by £167,813.

Thus, taking the whole account, the actual figures are better than the Regular estimate formed at the close of last year, by £667,990. It follows that the surplus then anticipated of £1,889,000 turned out actually to be a surplus of £2,556,990.

This large and gratifying surplus is irrespective of the Famine expenditure in Bengal. The famine charges of the year 1874-75 were £2,237,860; and if we include them in the account, the surplus is reduced from £2,556,990 to £319,130:—

	Receipts.	Expenditure.	Surplus.
Ordinary Account—	£	£	£
Regular...............	50,070,000	48,181,000	1,889,000
Actuals	50,570,177	48,013,187	2,556,990
Famine charges added—			
Actuals	50,570,177	50,251,047	319,130

In estimating the normal surplus of 1874 75, it is proper to add that the Famine caused an increase of guaranteed-railway earnings of about £170,000, and that the loan of Five millions taken at home, diminished the entry of "Loss by exchange" by about £400,000; but even deducting these items, it will still be seen that the surplus, but for the Famine, would have been nearly two millions sterling.

The improvement of the actual figures for the year over those of the Regular estimate is mainly due to the Land Revenue collections towards its close having been better than was expected in Madras, Oudh, and Bombay by £213,793. On the other hand, the Famine expenditure was below the sum estimated by £204,140.

For the rest, the Army receipts were better than estimated by £49,845; and the Opium Revenue by £36,629. Customs and Salt were also more productive by £75,780 than anticipated. "The Miscellaneous" entry shows an advance on the Revenue side of £53,144, owing to a large amount of lapsed deposits credited in Bombay; and an improvement also on the expenditure side of £12,963, due chiefly to the call for payments on the Government shares in the Bank of Bombay being adjusted under Debt. These shares having been since sold, it was thought better to adjust the account of both transactions under Debt, than to swell the Revenue of 1875-76 by the price of shares. Marine shows an excess of charge, £88,046, mainly owing to the Duffla expedition and also to the relief operations in Bengal. None of the other variations are of sufficient magnitude to call for remark.

The Extraordinary expenditure on reproductive works was put by the Regular estimate at £4,035,000; the amount actually expended was £4,249,566.

REGULAR ESTIMATE, 1875-76.

We proceed to the accounts of the year about to expire. Of these we have the actual figures for at least ten months; in some of the entries for eleven months; and in a few we have the returns by telegraph almost to the close of the year. Thus the Regular estimate gives actual figures for by far the greater part of the year, and the conclusions shown by it may be accepted as a fair approximation to what facts will eventually prove.

The Budget and Regular estimates of ordinary revenue and expenditure show the following results. The income was estimated at £49,820,000. It is expected to be £50,991,000; that is, it will probably be better than the estimate by £1,171,000.

The charges were estimated at £49,314,000. They will probably amount to £49,088,000; that is, they will be less than the estimate by £226,000.

The surplus was estimated at £506,000; it is expected to be £1,903,000.

But these figures, as before, are irrespective of Famine charges. Including them, the surplus falls from £1,903,000 to £1,247,000.

	Receipts.	Expenditure.	Surplus.
	£	£	£
Ordinary Acct. Budget	49,820,000	49,314,000	506,000
Regular estimate.........	50,991,000	49,088,000	1,903,000
Add Famine charges,...	50,991,000	49,744,000	1,247,000

Apart, therefore, from the Bengal famine, nothing could be more assuring than the manner in which thus far the finance of the current year has answered to the expectations of the budget; and the improvement, especially on the Revenue side, has been spread over almost every head of the Account; while on the expenditure side the causes of increase will be satisfactorily accounted for below.

BENGAL FAMINE EXPENDITURE.

The Famine charge of £656,000 has fallen upon the year 1875-76 instead of having been settled before in consequence of the difficulty found in adjusting the accounts of expenditure between the Local and Provincial accounts of the Bengal Government.

The following figures show the estimates and expenditure for famine charges for each year:—

	Estimate.	Expenditure.
1873-74..	3,920,000	3,864,673
1874-75...........................	2,58 ,000	2,237,860
1875 76............................	....	656,000
	6,500,000	6,758,533

[illegible]here is a set-off of about £170,000 from this [illegible] for increased traffic receipts for Railways; [illegible] net charge to Imperial revenues being [illegible]588,533. The estimate given in the budget [illegible]1874-75 was 6½ millions. In the budget for [illegible] year it was hoped that the charge would have been somewhat less; this expectation has not been realized, but it is creditable to Sir Richard Temple that the estimates framed at first have proved to be so accurate.

We shall now explain the chief variations in detail between the budget and the estimate as now revised.

OPIUM REVENUE, 1875-76.

As heretofore, the greatest disturbing cause has been Opium, which gives us a probable increase over the budget estimate of £483,000. And this result has been attained notwithstanding that in framing the budget, the net estimate for Opium was raised a quarter of a million in excess of the estimates of previous years; and notwithstanding also that certain drawbacks, such as a deficient stock in Malwa and some combination there for a time to stop the export of Opium, have militated against the revenue. It is clear that this branch of income may with safety be dealt with at a still higher estimate than that of the expiring year.

Opium.	£
Revenue above estimate.........................	399,000
Charges below estimate	84,000
Total...	483,000

Putting now aside the Famine charges and Opium surplus, the net improvement in the income of the year amounts to £914,000, which is attributable to the following causes:—

IMPROVEMENT ON BUDGET RECEIPTS FOR 1875-76.

First as to income. The estimates have proved insufficient but in a very few cases.

Land Revenue shows £7,000 less than was estimated. This is entirely due to losses from drought in Madras, which were at first estimated by the Local Government at no less a sum than £120,000. The general improvement throughout the empire is, however, so sure and steady, that it is not improbable the full estimate may, notwithstanding this drawback, be yet attained.

Tributes.—The increase of £23,000 is due to an under-estimate of the contribution from the Maharaja of Jodhpur, and to certain unexpected succession fees.

Forest, £52,000; general improvement.

Excise, £118,000. This branch of the revenue is steadily rising.

Customs.—Increased receipts £35,000; increased expenditure £8,000; net increase £27,000. The changes in duty effected by the Tariff Act were calculated at a total loss on the budget estimate of £366,000 (including the altered valuations), to be recouped by compensatory duties on spirits and a few other articles, in a sum amounting to about £100,000; or a net loss (exclusive of £42,000 allowed for in the budget by anticipation for lowered valuations) of £266,000. But the Customs Revenue has been peculiarly productive this year. In the beginning of August, when the measure was enacted, the income had already risen £117,000 above the estimate for the first four months, and we then looked for a loss on the estimate of this year about £70,000. But the growth of income has been so successfully maintained that, instead of a deficit, we now not only find the loss of the revenue for the last eight months, which was estimated at £177,000, entirely recouped, but we actually look for a surplus over the estimate, as well as over the revenue of the previous year, of £27,000 net.

Salt.—The administration of this department has been highly successful, and revenue is steadily advancing. The gross income of 1874-75 was £6,227,301. The budget estimate for 1875-76 was £6,208,000; we now expect £6,286,000, that is, an improvement of £78,000; or, deducting increased charges, £62,000 net.

Stamps show an increase over the estimate of £31,000, and a saving in expenditure of £17,000, being a total improvement of £48,000. This source of revenue, taken in conjuction with Law and Justice (from which much revenue has recently been transferred to the head of Stamps), is advancing though slowly yet stedily.

The Mints give a surplus over the estimate of £34,000, or net £17,000, mainly due to an unexpected coinage of copper.

[illegible]ffice, estimated to [illegible] £735,000, is [illegible] £759,000, [illegible] is an increase of £4,000, or net £23,000.

Telegraph.—Receipts estimated at 290,000; will yield probably £303,000, or an increase of £13,000, owing chiefly to the failure of the Red Sea Cable, which threw an extra amount of traffic on the Indo-European Lines. As there is an increase of expenditure of £9,000, the net improvement is £4,000. This is notwithstanding the purchase of the lines of the Bombay, Baroda, and Central India Railway Conmpany for £26 000. The gross revenue from Telegraph is increasing.

Receipts in aid of Superannuation and other allowances.—There is an increase in this year's apparent receipts of £116,000, caused by the retirement from the Bengal Medical Fund of above one hundred subscribers whose accumulated subscriptions £145,000 had to be repaid. To meet this charge, the whole balance at credit of the Fund was transferred in account, thus swelling the estimate; and it was insufficient to cover the expenditure. The Fund has accordingly become exhausted, and there will be a consequent deficit in the account for the ensuing year.

Gain by exchange, £49,000, will be found partly counterbalanced by loss on the opposite side of the sheet.

Miscellaneous.—Here the improvement of £92,000 is due mainly to the sale of the shares belonging to Government in the Bank of Bombay,—a transaction not contemplated when the budget was drawn up.

Army.—There is an improvement of £104,000 under this head.

Public Works show a failure of £23,000, which is due to the Wurora Colliery not having been brought into operation during the year, and also to decreased fees at Cooper's Hill.

State Railways increased their receipts from £130,986 in 1874-75 to £277,000, or by £146,000. The growth will be nearly as rapid in the coming year.

IMPROVEMENT IN EXPENDITURE, 1875-76.

Proceeding now to the expenditure for 1875-76: the saving of £35,000 in interest is owing to the Loan of this year having been taken later than was at first anticipated, and to the whole interest due in the year not having been drawn.

Refunds, £18,000 better than estimate.

Opium.—A saving of £84,000. The expenditure depends on the season; but £2,200,000 seems to be about the normal figure.

Stamps, £17,000; a saving in supplies from England.

G[illegible] Interest.—This heading sho[illegible]vement of £581,000. The chi[illegible]rovement is caused by a tra[illegible]330,000 expended on repairs to [illegible] by flood were in a former ye[illegible] Revenue. This has now been debited against Capital and a corresponding credit has been made to Revenue. But there has been also a large real growth of £251,000 in the revenue of the year, being partly normal increase of traffic, and partly increase of traffic due to the stimulus to travelling caused by the visit of His Royal Highness the Prince of Wales.

INCREASED EXPENDITURE FOR 1875-76.

The following are the most noticeable excesses of expenditure over the Budget estimate:—

Interest on Service Funds and other accounts, £15,000. Increase in Savings Bank balances.

Salt, £16,000. Increase of stock at Madras covered by increased revenue.

Administration, £87,000, caused by unusual demands for stationery from England.

Minor Departments, £10,000, arising from the payment to the Asiatic Society of Bengal of £15,000 as compensation for their claim to accomodation in the new building constructed for the Indian Museum.

Marine, £67,000. The excess is caused by the necessity to provide a Light-ship for the Sand-heads, and a Dredger for Cochin.

Allowances and Assignments £10,000; an advance to meet the marriage expenses of daughters of the King of Oudh.

Superannuation allowances, £128,000; due to the repayment of £145,000 to retiring members of the Bengal Medical Fund, as already explained.

Loss by exchange.—The rate taken in the budget was 1s. 9·87d. In the earlier months the drawings of the Secretary of State were not unfavourable; but as the year advanced, the rate rapidly fell, and for the last two months the Home Government ceased to sell any bills on India. To the end of January £12,976,000 had been raised at the cost of Rs. 14,38,62,000; so that the loss amounted to £1,410,000 calculated at the rate of 2s. per rupee, to which £15,000 must be added for miscellaneous items. The loss estimated in the budget was £1,390,000; and the increased charge is £35,000. It would, of course, have been very much greater had the full amount estimated (£14,300,000) been negotiated in the ordinary way.

Provincial allotments.—There is an advance on the estimates of £85,000, mainly in consequence of grants to Madras in aid of repairing damages by flood in Nellore, an additional grant to Burmah of £50,000, and a similar grant to Assam of £13,000.

Public Works Ordinary cost more than the estimate by £88,000. Additions had to be made to the grant during the year, amounting to £78,000; and £10,000 were added by the Secretary of State by transfer from the Army on account of furlough allowances.

State Railways show an excess of £41,000; but this is more than covered by increased income.

Land and Supervision for Railways.—The over-expenditure of £4,000 is on account of land required for a Church and recreation ground at Parell for the emploéys of the Bombay Railways.

The expenditure for Public Works extraordinary (*i. e.*, reproductive) was estimated at £4,300,000. It is now expected to be £4,143,000.

BUDGET OF 1876-77.

Having now explained the Regular estimate of 1875 76, and shown the circumstances under which the expected charges vary from those of the budget has framed last year, we proceed to consider the budget for the ensuing year 1876-77.

AFFECTED BY THE FALL IN THE VALUE OF SILVFR.

In approaching the budget of 1876-77, we are met at the threshold by the depreciation of silver in relation to gold and the fall in the rate of exchange, and by the consequent excess in the cost of supplying the Home Treasury with funds to meet the expenditure in England. Last year a fair and reasonable rate to be sustained as an average was assumed at 1s. 9·87d. for the rupee, giving a debit against India (on £14,300,000 at the rate of 2s. per rupee) of £1,390,000. But during the year, an unexpected disturbance has depressed the silver market, and after many sudden and spasmodic fluctuations, we can hardly at the present moment calculate on a rate which shall not be largely below what was considered last year to be safe. Now, a fall to such an extent, when calculated on the Fifteen millions sterling to be remitted by India to England, is equivalent to an additional charge of above a Crore of rupees. Consequently, if our estimates had been framed, with the same rate of exchange as last year, to yield the surplus of even a Million sterling, the whole of that surplus would be swallowed up by this single item of Exchange.

This, stated broadly, is very much what has actually happened in our budget estimates for the coming year. Apart from the sudden depression in the exchange, a satisfactory growth in every branch of the revenue would have enabled us to show the surplus of a million sterling. Before considering the cause which not only threatens the loss of this surplus, but hangs heavily upon our future, it will be advisable to review as usual the details of Revenue and Expenditure, and to explain the nature, extent, and reasons of the gain or loss apparent under the several heads of account.

ESTIMATE OF RECEIPTS FOR 1876-77.

On the Revenue side, the first point to be noticed is that we have taken opium at six millions sterling net. It was mentioned in the last Financial Statement, that for several years the estimate for opium had never been put above five and a half millions net, notwithstanding that the actual revenue year by year would have justified a much higher estimate: an increase of a quarter of a million was taken accordingly for 1875-76, placing the estimated net revenue for that year at five millions and three quarters. The Regular estimate justifies us in expecting a net revenue of £6,233,000, and this, as has already been shown, in the face of some drawbacks. The average net revenue from opium during the past eight years has been £6,524,000, as below, and it has never in any one year fallen as low as six millions; consequently we have felt no hesitation in taking the budget estimate for the coming year at six millions net. The increase has been taken by raising the receipts by £150,000, and diminishing the expenditure by £100,000. As opium is one means by which China is paid for the tea it gives to England, the difficulty in the exchange transactions with the East will probably tend to quicken the export of opium in the coming year; and this may be held an additional reason for taking a fuller estimate than hitherto. Looking to the past there is every reason to anticipate that even this estimate will be exceeded; but as we are taking a quarter of a million more than we did last year, the excess on the estimate, whatever it may turn out, will of course be, by so much, less;—a point which must not be left out of view in judging of the margin on the entire budget:—

	£
1868-69	6,731,000
1869-70	6,131,000
1870-71	6,032,000
1871-72	7,657,000
1872-73	6,871,000
1873-74	6,324,000
1874-75	6,215,000
1875-76 [Regular estimate]	6,233,000
Average..............................	£6,524,000

Land Revenue shows an increase of £9,000, notwithstanding that a loss of about £40,000 is anticipated from drought in Madras. This branch of the revenue grows showly but surely.

Tributes.—Here there is a falling off of £23,000, partly from the capitalization of the Indore tribute having been completed, and the consequent cessation of income from that quarter; and partly from certain succession fees realized in 1875-76 not being likley to recur next year.

Forest shows a small net decrease in the estimates; but we hope to reach at least the same net revenue as in the current year.

Excise.—The revenue under this head is rising rapidly; the income of 1875-76 shows, as we have seen, a net increase of £117,000, and we look for a futher advance in the coming year of £35,000. This increase, if realized, will be obtained, not from increased consumption, but, as we trust, from a more effective administration of the department and from the increase of the duty on spirit (from Rs. 3 to Rs. 4 per gallon), which, if illicit dealings be suppressed, should tend materially towards the lessening of consumption.

Customs.—The Customs Revenue of the expiring year is so prosperous (being the highest, in point of fact, since 1861-62), that we have hesitated to take it as the standard for next year. Commerce has no doubt been stimulated to some perceptible extent by the relief granted in the Tariff Act; but we are yet too near the event to calculate with confidence what will be the permanent rebound of trade from that cause. On the other hand, there was a loss of about £308,000 from reduction of tariff duties and values; and as this did not take effect till one-third of the year had passed, we must reduce the present year's estimate by £85,000, or say from £2,705,000 to £2,620,000. In refraining from a higher estimate, the possible effect of the exchange in deranging trade has not been lost sight of.

Customs.	£
1861-62..	2,852,000
1875-76..	2,705,000

Salt.—The revenue under this head is in a highly prosperous condition, as well in Madras and Bombay as on the Inland line. In Bengal the receipts have fallen considerably (by about £100,000); this is attributable partly to duty formerly levied at Calcutta on salt imported from Bombay, being now taken prior to export at Bombay; the cheaper salt of Madras has also been pushing its way towards Orissa; and similarly the measures in progress for cheapening the western salts are believed to be producing a corresponding result by displacing sea-borne salt on the confines of Behar and the North-Western Provinces. The sum realized in all India for salt in 1874-75 was £6,227,300; in 1875-76 we expect £6,286,000. For 1876-77 we have not thought it prudent to take the estimate higher than £6,300,000.

Stamps.—There is here a steady growth of about £25,000 per annum; and we have ventured, though against the practice of previous budgets, to calculate upon the greater part of this increase for next year. The revenue of 1874-75 was £2,758,000—we expect £2,815,000 in 1875-76; and we have taken £2,837,000 for next year. Every effort will be made to render this branch of the revenue, which suffers to some extent from fraud and evasion, more effective. To secure these objects, certain revisions of the existing law are now under consideration.

The Mints are estimated to bring a somewhat larger income than in the current year, and the charges are also decreased.

The Post Office, which yielded £739,400 in 1874-75, is expected to give £759,000 in the present year, and £78,000 in the [illegible]. The increase of charges, as will be seen from the opposite sheet, is £26,000, so that there will be a net decrease of £7,000. There would have been a considerable net improvement but for the intended reduction of English postage from 8 to 6 annas. Considering, however, the value of the concession in reduced English postage to the public, this small loss need not be grudged, and it will indeed probably, in the course of time, be recouped by increased correspondence.

Telegraph.—As before explained, the increase of receipts in the expiring year was caused by the stoppage of the Red Sea line, which stimulated the business of the Indo-European lines. The Red Sea line being now repaired, the increase in 1874-75 of £13,000 must be foregone in the coming year; and it appears, therefore, as a falling off.

Law and Justice.—This head remains unaltered. Such improvement as is possible has been considered under stamps, to which, as already observed, there have been of late from this head considerable transfers.

Marine shows little change.

Interest.—The falling off of £50,000 is caused chiefly by the the sale of the Government shares in the Presidency banks.

Receipts in aid of Superannuation and other allowances.—The large falling off under this head of £156,000 has been explained in the remarks for 1875-76. It arises from the retirement from the Bengal Medical Fund of above 100 subscribers, and the exhaustion of the balances at the credit of that fund. But there is a corresponding reduction of £148,000 on the opposite page, so that the net decrease is only £8,000.

Gain by exchange.—There was an improvemant in 1875 76 of £49,000. The gain in the coming year is estimated at £27,000 less than that.

Miscellaneous.—There was an increase on the estimate for 1875 76 of £92,000, arising from certain unforeseen credits not likely to recur. The estimate for next year accordingly anticipates that the income will be less than in this year by £13,000.

Army.—The receipts are estimated to fall short of the budget figures of the current year by £29,000, and of the Revised estimate for the same by £133,000. This is partly due to the exclusion of certain transfer adjustments from both sides of the account.

Public Works.—The receipts are estimated at more than those of the expiring year by £12,000.

Irrigation shows an estimated decrease in income of £2,000. The revenue is growing; but it is subject to fluctuations, as the water is more in demand in some seasons than in others; for example, favourable rain has limited the necessity for irrigation in the Punjab during the present year.

State Railways.—Here we have a rapidly growing revenue. In 1874-75 the gross income was £130,986; in 1875-76 we expect £277,000; and in the coming year the receipts are estimated at £415,000, being an advance of £138,000. Putting the charges at £297,000 we expect from this source a net return of no less than £118,000.

We have now gone over all the heads of income, and may review the entire result. We find, then, that the Civil Departments as a whole (omitting the four last heads which belong to the Army and Public Works) promise to yield us in the coming year £48,577,000. The budget estimate of the same departments for the expiring year was £48,057,000; so that the estimated income of the coming year is better than that of the current, by £520,000; or, if we deduct the increase taken on the opium estimate, by £370,000.

Adding now the remaining four heads, we find that the aggregate of all our receipts amounts to £50,480,000, compared with the corresponding entry in the budget for 1875 76 of £49,820,000; that is, it is better by £6,60,000 than last year's estimate; or, making allowance for the Opium increment, by £5,10,000.

As most of the improvement is the out-come of a progressive advance in the leading branches of the revenue, it may be safely concluded that the sources of Imperial income are in a sound condition; and indeed, that they never gave better promise of prosperity.

ESTIMATES OF EXPENDITURE IN 1876-77.

Turning now to the expenditure of the coming year, we shall find that, apart from the question of exchange, the estimates are upon the whole not less satisfactory than those of the revenue.

Interest.—Here the estimate is a growing one in consequence of the amount borrowed last year, and also of the arrangements proposed for the present year, as will be further explained below. The excess over the Revised estimate of the expiring year is £187,000.

The funded debt at the close of 1875-76 is estimated as follows:—

Rate of interest.	In rupees.	In sterling.	Total sterling (£1 = Rs. 10.)	Interest.
			£	£
5½	10,20,06,700	......	10,200 670	561,037
5	1,09,59,000	17,200,000	18,295,900	914,795
4½	16,02,65,700	......	16,026 570	721,198
4	45,31,20,415	32,380,116	77,692,157	3,107,686
3½	6,52,000	......	65,200	2,282
Nil	6,09,300	25,167	86,097	......
Total...	72,76,13,115	49,605,283	122,366,594	5,306,996

Thus the total funded debt of India (irrespective of £96,000,000 the capital of guaranteed railways) is £122,366,594, and the average interest 4·33696 per cent. Provision is made in 1876-77 for a full year's interest on the existing debt and for interest on the sum which may be borrowed in the coming year.

The sum of £2,500,000 was raised in India by loan in 1875 at an average premium of Rs. 2-4-1 3 5th per cent.; £110,000 was received from the Maharaja Holkar, and £250,000 is in course of receipt from Maharaja Sindhia; £60,000 was received from the Maharaja of Punnah, and £20,000 from the Raja of Dhenkanal.

The premium received in 1875-76 (credited under debt) was £58,268.

The following statement will prove of interest as showing the proportion of the registered rupee debt which is held by Europeans and by natives of the country respectively:—

Date.		Held by Europeans.	Held by Natives of India.	Total.	Percentage of the debt held by	
					Europeans.	Natives of India.
31st	Dec.	Rs.	Rs.	Rs.		
„	1869	50,37,75,198	14,62,54,144	65,00,29,342	77·50	22·50
„	1870	52,53,45,623	13,34,25,640	65,87,71,263	79·75	20·25
„	1871	49,43,57,593	16,25,39,502	65,68,97,095	75·26	24·74
„	1872	50,77,72,763	14,96,44,056	65,74,16,819	77·24	22·76
„	1873	48,74,65,593	16,50,45,672	65,25,11,265	74·70	25·29
„	1874	50,69,90,153	17,10,85,447	67,80,75,600	74·77	25·23
„	1875	54,20,44,487	17,44,12,983	71,64,57,470	75·66	24·34

Interests on Service Funds, &c., remains steady.

Refunds.—£300,000 is found to be the sum that must ordinarily be provided under this head, which cannot be closely estimated in detail. It is £18,000 in excess of the Revised estimate for the current year.

Land Revenue.—A small decrease of £29,000, chiefly in consequence of reduced Settlement establishments.

Forest also shows a slight reduction.

Excise, Customs, Salt, and Stamps, show variations so small as to require no special remark.

Mint.—A decrease of £13,000 already touched upon; as also the increase of £26,000 in Post Office and decrease of £5,000 in Telegraphs.

Administration affords the considerable decrease of £107,000 in consequence of a smaller demand for stationery, and also of the transfer of the Indian Museum in London to "Minor Departments."

Minor Departments.—This head, notwithstanding the above transfer, gives a decrease of £22,000 from retrenchments in Surveys and other savings.

Law and Justice.—The expenditure under this head, which tends constantly to grow, has increased in the coming year estimate by £32,000. This is due to an improvement in the position of the Punjaub Judicial Establishments, and also to measures for raising the salaries of ministerial establishments in the Bombay Presidency and Scinde.

Marine gives a saving over the Regular estimate for 1875-76 of £80,000, owing to the extra charges for that year already explained not having been repeated in the present.

Ecclesiastical and Medical call for no remarks.

Allowances and Assignments are less by £9,000, the charges for the ex-King of Oudh's family before explained not recurring in 1876 77.

Superannuation allowances.—The decreased charge has been explained under the corresponding head on the opposite page.

Loss by exchange.—Reserved for further explanation.

Allotments for Provincial Services.—The extra grants of 1875-76 will not be repeated in the coming year, thus giving a retrenchment of £84,000.

Famine relief.—There will be no charge on this account next year.

The Army.—We have here a large increase on the budget estimate for 1875-76 of £296,000, and on the Regular estimate of no less than £654,000. It occurs almost entirely on account of Home charges for European troops and supplies for the same. But it is to a considerable extent nominal,—payments expected to occur in 1875 76 having been postponed to 1876 77.

Public Works.—The Government have been obliged, with much regret, to reduce the grant by £122,000 from the amount assigned in 1875-76 for Military works and other buildings; hence the improvement under this head.

State Railways.—As the system rapidly extends, and new lengths are being opened for traf-

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fic, increased establishments and working charges become necessary; and these are represented by the enhancement in charge of £76,000. But, as we have seen, the expenditure will be amply recouped by a growing revenue.

Guaranteed Interest less net traffic receipts.—The net charge for interest will be very much the same as in 1874-75, although the receipts were in that year swelled by increased traffic in grain caused by the famine. Compared with 1875-76, however, there is an increase of net charge for interest, amounting to £258,000, which arises from the transfer in 1875 76 of a considerable sum from Revenue to Capital, as before explained. The following are the estimated net traffic-receipts, compared with those of the two previous years; and when we take into account the special receipts of the Railways, in 1874-75 owing to the Famine, and in 1875 76 in consequence of the visit of His Royal Highness the Prince of Wales, the prospect may be held encouraging.

1874-75 Actual accounts...	3,449,822
1875-76 Regular estimates (less £330,000)	3,355,000
1876-77 Budget estimate......	3,470,000

Reviewing, as before, the expenditure for the purely Civil Departments, we shall first compare the charges, omitting the two heads of Famine and Loss by exchange, with those of former years. In 1874-75 the expenditure was £27,752,000. The budget estimate for 1875-76 was £27,733,000; and the Regular estimate is £28,278,000. The budget estimate for the coming year is £27,843,000; so that we have an estimated decrease in the charges of £435,000.

If to this account we add the remaining heads for Army and Public Works, we find the results still favourable. The budget estimate for the current year on all these heads was £47,924,000; and the Regular is £47,663,000. The estimate for 1876-77 is £48,004,000, being little more than the amount in the current year, notwithstanding the largely increased charge for the present budget for the Army. It is clear, therefore, that our expenditure is well in hand; and that upon the whole credit may be claimed for the budget estimates having been generally prepared and checked with great care and a due advertence to economy.

Let us now consider what the surplus would have been, taking the "Loss by exchange" at no greater amount than the estimates for former years. If we had had the same charge under this head as in 1874-75 (*viz.*, a remittance of £10,841,614 at an exchange of 1*s*. 10·22*d*. per rupee), our present budget would have shown a surplus of £1,578,122; and if we could even have taken the same charge as in the current year, when £1,390,000 were estimated for "Loss by exchange," (at the rate of 1*s*. 9·87*d*. per rupee), we should still have had a surplus of £1,086,000. Nothing can more fully establish the sound and satisfactory condition of the finances, apart from the remittances to England, than do these figures.

The change which has since come over the money market, however, has left us no option but to assume a rate so greatly below that which was adopted last year that it would entirely swallow up the surplus just mentioned, and more than that surplus, if taken upon a remittance of fifteen millions which is the anticipated requirement for the coming year of the Indian Government in England. But if any part of this sum were borrowed in England, the cost of providing for the charge would be proportionately diminished. It becomes necessary, then, at this stage of the Financial Statement, to anticipate the question of Ways and Means in general, and of a Loan in particular, with the view of explaining the conclusions which, after due communication with Her Majesty's Government, have been adopted in respect of the loan transactions of the year.

The sudden depreciation of silver, and the consequent enhancement of charge to the Government of India in laying down yearly the sum required in England of about fifteen millions sterling, without doubt cast a grave shadow on the future. In truth, it may be said that the danger, from whatever point of view considered, is the gravest which has yet threatened the finances of India. War, famine, and drought have often inflicted losses on the Exchequer far greater than the charge which threatens us in the present year. But such calamities pass away; the loss is known and limited; and when it has been provided for, the finances again stand on sure and stable ground. This is not the case with the present cause of anxiety. Its immediate effects are serious enough, as has been already shown. But that which adds significance to it is that the end cannot be seen; the future is involved in uncertainty. It may be that in the course of time the difficulty will be lessened or removed; it may be that the depreciation will continue, and involve the Government of India in embarrassments more serious even than those it now contemplates. It would at the present moment be unwise to speculate on either of these alternatives.

Accepting, then, the situation as grave and anxious, and the future as uncertain, the Government of India feels bound to review its position in respect of the considerable expenditure hitherto made year by year on Reproductive works from funds raised, as found necessary, by public loan. With a sudden loss in the year's estimate of a million sterling, and with no assurance that the loss may not, for a time at least, assume still larger dimensions, the Government has felt that it is not now justified in adding to our future obligations by incurring any avoidable debt, even for the construction of works admitted to be beneficial to the country and in themselves remunerative. The Government of India would therefore, if it had been practicable, have altogether refrained, under the present aspect of affairs, from borrowing money for this purpose.

But such a course could not have been taken in the present year without great loss. The public works under construction are well in hand for gradual completion and eventual reduction of expenditure. But it will be evident that a sudden and extensive check would be both highly wasteful and on its merits inexpedient. Material has been provided; and it would be a spendthrift policy leaving it unused, if not even leaving it to deteriorate. Establishments have been entertained on a large scale for the rapid completion of the works; and these establishments cannot now be thrown adrift, or even at once materially diminished, without an expenditure in compensation that would swallow up the saving. It is also of much importance at the earliest possible period to complete the projects which are in course of construction, in order that the capital already expended on them may speedily bring in a return of revenue. This consideration applies both to Canals and Railways, but especially to the latter. It has been shown in a former part of this Statement how productive the State Railways are every year becoming; it would be a mistaken policy, therefore, not to press to completion those which are now in hand. But the Government of India, though thus unable immediately to stop the expenditure from borrowed funds, are resolved at once to contract the sphere of operations so far as it can be done with a due advertence to the considerations just advanced. In the programme of work for the coming year, an expenditure was contemplated of four millions sterling. The estimate has been reduced (mainly by retrenchments from the irrigation budget) to £3,759,000. And so long as the present adverse prospects continue, this class of expenditure will be gradually diminished, so as in the end, if need be, entirely to obviate borrowing for the purpose. Speaking broadly, the works in hand, both for irrigation and State Railways, are estimated at a further cost of fourteen millions, or deducting the sum to be spent in 1876-77, ten millions and a quarter.* This is the limit of our present liability.

The same considerations must weigh with the Government of India in contracting as far as possible the loans which it has heretofore freely made to municipality and native states. So long as the cash balances were overflowing, this was one of the most useful ways in which they could be employed. But a strain will now be put upon our reserves, and consequently the resources hitherto used for the purpose will no longer be available, except in cases of unusual urgency.

It has been shown that the extraordinary expenditure for Reproductive works is estimated at £3,759,000. In order to provide this, and still to leave a sufficient closing balance, it is necessary that a sum of £3,000,000 be raised on loan. With this assistance, it is calculated that we may end the year with an aggregate cash balance of £15,228,540; of which £13,552,614 would be in the Treasuries in India, and £1,675,926 in the Home Treasury.

Of the loan of three millions, it is expected that £360,000 will be received from the Maharajas Scindia and Holkar in aid of the Railways under construction in their States; and this will leave £2,640,000 to be borrowed by Her Majesty's Secretary of State in England. It would obviously, with the present uncertainty hanging over silver, and the disturbed condition of the money market in India, have been contrary to good policy to raise the loan in India.

To the extent, then, of £2,640,000, the Home Treasury will be provided by loan in England, and the Secretary of State's drawings upon India will be by so much diminished. Instead of being fifteen millions, with the additional sum of a million and a half to make up for short drawings in the current year, they will be reduced to £13,660,000; and on this sum we estimate the loss by exchange at £2,332,000. The estimate has been framed on the best assumptions which it is in the power of the Government at the present moment to make; but in view of the instability of the exchange market and the violent oscillations that have recently occurred, it is impossible to foretell results, or to say that the loss may not be much greater. The effect of borrowing, as proposed, in England will be to diminish in our accounts the "Loss by exchange" by £450,000.

We are now in a position to estimate the entire expenditure for the coming year, including the sum which we have taken for Loss by exchange, and we find the grand total of ordinary charge to be £50,336,000. The budget estimate for the expiring year was £49,314,000; the excess of £1,022,000, as has been explained, is almost wholly attributable to Loss by exchange.

It has been seen that we look for an income of £50,480,000; consequently the budget shows the surplus of £144,000.

The position, then, of the Government of India is this: Owing to our great remittances to England, the future of our finance, and the success even of the present budget, will essentially depend upon the course of exchange, seeing that at the point to which the rates have become depressed, the variation of even a farthing involves a gain or loss of nearly two hundred thousand pounds. But the future is enveloped in obscurity. While things remain in the uncertainty which now prevails, it has been deemed sufficient to frame the present budget so that it shall provide equilibrium between expenditure and income; and for the rest, until the problem of the eventual value of silver shall further unfold itself, to economize expenditure, develope every improvable source of revenue, and avoid fresh liabilities. It is at the least satisfactory to know that this misfortune, coming upon us as it has so suddenly and from so unexpected a quarter, finds all the springs of our revenue sound and prosperous;—a conclusion fully established by the present budget.

Cash balances.—What has gone before may supersede the necessity for any detailed explanation of the treasury balances. The closing balance of 1874-75 was taken in the Revised estimate at £18,386,198; it turned out actually to be £17,974,140, the balance in India having been less than was expected. For the current year it was estimated that we should end with the balance of £17,096,598; we expect now that the balance will be only £16,990,840. The combined balance would have been, as a result of the increased surplus, considerably more than this, but for the stoppage of drawings by the Secretary of State during the two last months of the year, and the consequent depletion of the Home Treasury to a greater extent than the Indian Treasuries have benefited by the surplus left in them.

The balance at the close of 1876-77 is now estimated at £15,228,540, viz., £13,552,614 in the Indian and £1,675,926 in the Home Treasury. These are lower reserves than have heretofore been deemed necessary. But in the present state of things, the Government of India would rather undergo some inconvenience from the inadequacy of its working balance, than borrow more than it can possibly avoid.

Loans to Native States, Municipalities, &c.—The following statement of these loans shows that in the five years ending with 1875-76 the net amount advanced has exceeded £2,200,000 :—

	£
1871-72	417,211
1872-73	259,867
1873-74	457,164
1874-75	611,627
1875-76 (Regular Estimate)... ...	461,500
1876-77 (Budget Estimate)	448,000

The Army.—The following comparison of the expenditure for the Army during the previous eight years with the estimates of 1875-76 and 1876-77 will be read with interest :—

	England. Net expenditure.	India. Net expenditure.	Total net expenditure.
	£	£	£
1867-68, Actuals...	3,483,000	11,861,000	15,344,000
1868-69 ,, ...	3,248,000	11,888,000	15,136,000
1869-70 ,, ...	3,479,000	11,768,000	15,247,000
1870-71 ,, ...	3,507,000	11,605,000	15,112,000
1871-72 ,, ...	3,587,000	11,147,000	14,734,000
1872-73 ,, ...	3,503,000	11,094,600	14,597,000
1873-74 ,, ...	3,327,000	10,890,000	14,217,000
1874-75 ,, ...	3,[illegible]2,000	10,794,000	14,386,000
1875-76 regular estimate.	3,449,000	10,865,000	14,314,000
1876-77 budget estimate.	4,121,000	10,980,000	15,101,000

On this statement, Mr. Kellner, Accountant General, Military Department, makes the following remarks :—"The expenditure of the first four years ended in 1870-71 included a charge of £90,000 for the Hazara Campaign. The expenditure of the next four years included the following extraordinary charges :—

	£
The Looshai and Duffla Expeditions	259,000
Camps of Exercise	90,000
Capitalized value of annuities to retired officers	195,000
Total...	544,000

"If these extraordinary charges be deducted from the net expenditure of the two periods, the remainder will give an average normal expenditure of £15,187,632 per annum for the first four years, and of £14,347,935 for the four years ended in 1874-75, being a reduction of £839,697 per annum.

"An examination of the returns of the effective strength of British and Indian troops during the same period brings out the following result :—

	British Troops.	Indian Troops.	Total.
Average effective strength from 1867-68 to 1870-71.	56,989	122,270	179,259
Average effective strength from 1871-72 to 1874-75.	59,993	119,379	179,372

"There were thus 3,000 British troops more, and a like number of Indian troops less, in the later period, the excess being explained by the fact that the effective strength of British troops in the country was considerably below the complement between the years 1867-68 and 1870-71, and the deficiency in the other case by the absorption of supernumerary Native soldiers entertained for the Abyssinian expedition, and by the recent suspension of recruiting operations in the Madras Native Cavalry. If the average annual expenditure be divided by the average effective strength of British and Indian troops during the two periods (assuming that one British soldier is financially equal to 2½ Indian soldiers), the rate of expenditure for each man will be found to be £143·4 for the first four years, and £133·1 for the four years ended in 1874-75. And this reduction of expense has been effected simultaneously with considerable improvements in the pay, instruction, and equipment of the soldier."

Trade.—The foreign trade of India on which the prosperity of the Revenue, no less than of the country at large, must so greatly depend, continues to exhibit a steady and satisfactory advance. The imports (excluding stores and treasure on behalf of Government) increased from £37,437,000 in 1873-74, to £42,786,000 in 1874-75; and the exports from £56,840,000 to £57,904,000. The total trade thus rose from £94,277,000 to £100,690,000. The aggregate trade of the four years preceding 1873-74 stood at an average of £98,640,000, the average imports being £40,760,000, and the average exports £57,[illegible]0,000, indicating a slow but steady increase in both the import and export trade.

Of the imports, the main articles of increase in 1874-75, as compared with 1873-74, were the following: Cotton goods in Bengal showed an advance of about two millions; Metals an increase of £384,000, and Liquors of £93,000. In Bombay, Metals show an advance of £380,000, and Machinery of £166,000.

In regard to exports; in Bengal, Raw Hides and Skins gave an increase of £274,000; Tea of £193,000, and Oil-seeds of £543,000. Bombay shows an advance in Raw Cotton of £1,951,000, and Madras a similar increase £331,000; balanced, however, by a falling off in Bengal to the extent of £253,000. In Seeds, Bombay also gives an increase of £195,000. In Bengal there was a falling off in Indigo to the value of £646,400, and £190,000 in Raw Jute. In Madras also Indigo fell off by £309,000.

The statistics of Tea for the last fourteen years are highly encouraging. The average yearly quantity and value of the stock exported were as follows :—

	lbs.	£
1861-62 to 1863-64	2,215,758	176,231
1864-65 to 1868-69	6,378,869	506,843
1869-70 to 1873-74	16,057,545	1,386,800
1874-75	21,137,087	1,937,429

So much for the course of trade to the close of March 1875. The improved arrangements for the compilation of statistics in the Department of Commerce enable us to give the continued progress of commerce to the end of January last, that is for the first ten months of the official year 1875-76. The following comparison is taken from a memorandum prepared for the purpose in the Statistical Branch of that Department.

In the first ten months of 1873-74, the value of imports was £28,600,000; during the same period of 1874-75 (treasure being about three and a half millions in excess of the previous year) there were £34,800,000; and in the first ten months of 1875-76, £33,800,000. The exports for the same months are valued for 1873-74 at £44,700,000; for 1874-75 at £45,700,000; and for 1875-76 at £47,900,000. Total for 1873-74 £73,300,000; for 1874-75 £80,500,000; for 1875 76 £81,700,000. The advance is thus very marked and well sustained.

Among the items of increasing imports the most striking are these: Machinery, chiefly in Bombay, rose from £750,000 in 1873-74, to £1,200,000. Metals advanced similary from £1,300,000 to £2,500,000; there is still, however, great room for improvement under this head; for in the two years 1868-69 and 1869-70, the average value annually imported was not less than three millions and a half. The recent tariff arrangements will no doubt aid this trade.

Turning to exports, we find that Raw Cotton has maintained its position well, rising from 3,440,000 cwts. in 1873-74, to 4,300,000 cwts. in 1875-76. There is also an increase in the export of Cotton Twist and Yarn, which advanced from £105,000 to £197,000.

Wheat shows a great improvement; having been 998,000 cwts. in 1874-75, it rose in 1875-76 to 2,156,000 cwts.; that is to say, the export in the first ten months exceeded considerably the export for the whole year 1873-74, which is the highest on record.

A falling off in Raw Hides and Skins [illegible]pensated by a rise in the export of Prepared Hides and Skins from a value of £541,000 in 1874-75 to £988,000;—to which latter result the new tariff, by entirely freeing this article, no doubt materially contributed.

Raw Jute fell off from an export of 5,222,000 cwts. in 1873-74, to 4,159,000 cwts. in 1875-76. But the loss is partly met by the growth in the export of Manufactured Jute, chiefly in the shape of bags for Australia, which advanced from a value of £189,000 in 1873-74 and £182,000 in 1874-75, to £369,000.

Vegetable Oils increased from £197,000 in 1873-74, to £311,000.

But the most marked prosperity has been shown in the export of Seeds, which increased from 4,632,000 cwts. in the first ten months of 1874-75, to above eight and a half millions cwts. in the same period of 1875-76;—a success for which to a very great extent the late tariff measure by altogether freeing the trade may justly receive the credit.

Raw Silk declined from £673,000 in 1874-75, to £331,000.

Tea continues its steady advance, having in these ten months improved from a value of £1,591,000 in 1874-75, to £1,900,000 in 1875-76, the quantity being 17,230,000 lbs. and 21,250,000 lbs. in the two years respectively. This staple is rapidly establishing its character with the English public; while in 1869 the proportion of Indian tea to Chinese in the English market was but one-eleventh, the Statistical Department now estimates the proportion at one-sixth.

Guaranteed Railways.—During the year a section of the Southern India line was opened, to which it is chiefly due that the open length of Railway increased from 5,592 miles at the close of 1874, to 5,693 at the close of 1875. The bridge at Cawnpore was also completed, thus establishing through communication between Lucknow and Cawnpore. At the end of this year 334 miles were under construction, of which 117 have since been opened.

The train mileage was less in 1875 than in the preceding year, in consequence of the cessation of grain traffic for the famine. But passengers increased from 22,789,258, paying £2,127,320, to 24,445,400, paying £2,335,135, an improvement attributable in great measure to the visit of His Royal Highness the Prince of Wales. The goods traffic, for the cause already specified, fell off from 5,220,740 tons to 4,404,848; and the receipts from £5,143,064 to £4,488,473. The aggregate receipts amounted to £7,061,980, against £7,669,815 in the previous year.

The total capital expended on Guaranteed Railways and the Madras Irrigation and Canal Company, is by the latest account £94,131,484. The gross earnings for 1875-76 were estimated at £7,450,500. They are now expected to reach £8,175,300. This amount has been swollen by the large addition of £330,000, a sum spent formerly on the repair of flood damages, and which has now by transfer been debited to Capital and credited to Revenue. The working expenses for 1875-76 were estimated at £4,107,000; they will probably be £4,291,000. The net traffic income to be appropriated to the guaranteed interest (after deducting £202,583 being moiety of profits payable to shareholders) was estimated at £3,141,000; it will now (after deducting £208,385 as moiety) be £3,685,000. The gross interest payable under guarantee is expected to be £4,687,000; and, as already explained, the net charge (after deducting traffic receipts) estimated at £1 583,000, will probably be not more than £1,002,000.

State Railways.—The length of State Railways open for traffic at the close of 1875 was 616 miles, against 446 at the close of 1874. The additions consisted of 88 miles Rajpootana line; 20 miles of the Holkar line; and 62 of the temporary Metre Railway laid upon the Punjab Northern line. The Rajpootana line has also been brought into through communication with the East Indian Railway by the completion of the Agra bridge. At the close of 1875 the length under construction was 1,184 miles, and that under survey but not commenced, 559 miles.

The total extraordinary expenditure to the close of 1874-75 was £8,522,376; the estimated expenditure in 1875-76, £3,021,550; and the estimate for coming year, £2,850,000, which will raise the entire expenditure, as estimated at the close of 1876-77 to £14,393,926. The following statement will show how rapidly the traffic in the State Railways is increasing, and what excellent prospects exist of a good return to the capital expended. Besides all this, we have the vast advantage to the country in the development of its resources and the social improvement anticipated from the increased facilities given to travelling :—

Year.	Mean mileage open.	Train mileage run.	Passengers carried.	Tons of goods.	Receipts. Coaching.	Receipts. Goods.	Receipts. Total.
					£	£	£
1874...	280	336,473	1,376,391	186,706	38,621	46,622	92,731
1875..	579	803,614	2,076,270	313,293	94,201	145,938	251,924

Canals.—The following brief account of the state and prospects of Irrigation Works throughout India will prove of interest in connection with the expenditure and returns on this head.

The aggregate capital outlay to the end of 1874-75 on canals for all India may be calculated, as in the following figure, at fifteen millions sterling; but this account is complete only in the Bengal Presidency and Burmah, the accounts of the expenditure in the Madras and Bombay Presidencies under the heads of Capital and Revenue never having been as yet completely adjusted :—

	£
North-Western Provinces	4,535,690
Punjab......................	2,977,494
Bengal......................	3,651,322
Madras......................	1,773,755
Bombay	1,690,967
Burmah	227,487
Rajpootana	112,698
Oudh.......................	44,125
Central Provinces	34,258
	£15,047,797

The gross direct revenue from irrigation for 1875 76 is estimated at £529,000; but this return is imperfect, because excepting in the North Western Provinces, the Punjab, and Bengal, the charge for water is generally included in the Land Revenue in almost all the provinces, and in these three provinces the direct revenue amounts to £507,500, that is, to nearly the whole revenue just stated; so that it is in these three provinces alone that any trustworthy computation can be made as to the degree in which the State is receiving a direct return sufficient to compensate for the capital sunk. Steps are, however, being taken to secure a fair estimate of the proportion of the receipts in other provinces due to water but now credited under Land Revenue; and when these shall have been completed, it will then be possible to give a review of the returns yielded by the capital for all India.

The capital expended on the chief works of irrigation in the three provinces just named, is detailed below, together with the income and working expenses :—

	Capital Outlay to end of 1874-75.	Revenue of 1875-76. Direct.	Revenue of 1875-76. Indirect.	Working expenses
N. W. Provinces—	£	£	£	£
Ganges Canal	2,767,721	217.010	56,100	104,892
Eastern Jumna ...	219,489	61,530	22,100	21,64[illegible]
Agra	644,864	4,730	..	9,133
Punjab—				
Western Jumna...	381,151	105,000	37,200	40,000
Baree Doab.........	1,412,780	71,185	20,000	35,000
Bengal—				
Orissa Canal	1,551,950	4,300	..	21,582
Midnapore	613,040	15,000		
Tidal	179,819	4,400		
Soane................	1,262,174	6,000	..	11,893

The gross expected direct revenue amounts to £489,155, and the working expenses to £264,512; leaving a net profit of £224,623, or 2·48 per cent. on the capital. Adding the indirect revenue (that is, the improvement in the land revenue attributable to canal irrigation) the total net profit will be £360,043 thus raising the return to 4 per cent. on the outlay. Two of the canals, the Agra and the Soane, yield revenue this year for the first time; but the inclusion of their capital in the above account, while irrigation from them is as yet only partially developed, has reduced the percentage of profit on the canals in use and yielding revenue, which was shown in last Financial Statement at about 5 per cent. The prospect of rapid development of the revenue from these two canals is good. On the Agra Canal the cultivators are eager for water, although the rates demanded are higher than on any other canal in the North-West Provinces. On the Soane Canal, in consequence of apprehended drought towards the end of last summer, water was allowed to be taken before the channels for its distribution had been fully constructed. Over a large tract of country the harvest was no doubt thus protected, but the completion of the canal and its distributaries was thereby delayed. It is calculated that the returns on this canal will eventually yield above 8 per cent. on the outlay.

Serious damage was sustained by the Baree Doab Canal in consequence of the unprecedented floods of last September; but the greater portion of the injuries will be repaired before the ensuing monsoon sets in.

The area irrigated in the three provinces by the canals above enumerated during the current year is as follows :—

	Acres.
North-Western Provinces	979,735
Punjab	466,679
Bengal	147,802
Total......	1,594,216 acres.

This statement shows a very great decrease in the Punjab, arising from the heavy and widespread fall during last rains, and the seasonable showers in the winter months, which enabled the cultivators to dispense to a great extent with artificial irrigation.

The expenditure from extraordinary funds during the year was as follows :—

	£
North-Western Provinces	350,000
Punjab....................................	283,300
Bengal....................................	418,715
Madras	67,745
Bombay	46,060

In the North-Western Provinces the chief expenditure was on the Lower Ganges Canal, which is making fair progress. The foundations of the great weir at Nurora will, it is hoped, be completed before the rains, and the excavation and masonry works are in good train. The remodelling of the Upper Ganges Canal is proceeding steadily; and the works connected with the Agra Canal approach completion.

In the Punjab the chief expenditure (over £260,000) was on the Sirhind Canal, including £80,000 contributed by the States of Puttiala, Jheend, and Nabha, which are shares in the undertaking. The remainder was chiefly spent on the Baree Doab and Western Jumna Canals, for the latter of which a masonry dam, thrown across the Jumna, successfully withstood the great floods of the autumn.

In Bengal £277,800 were spent on the Soane Canal and the remainder on the Orissa and Midnapore projects.

In Madras the greater part of the money was expended on works connected with the Godavery and Kistna delta system; and in Bombay on the Moota-moolla and Scinde Canals. These latter advance slowly owing to the difficulty of obtaining labour;—which is the more to be regretted as without canals the greater part of the country would be desert.

Paper Currency.—From January to August 1875 the Paper Currency varied but little from eleven millions. In October it rose above twelve millions, as it did in the corresponding month of 1873. Since October the amount has continued between eleven and twelve millions. There has, however, been considerable activity in the use of the paper as a means of remittance; and this chiefly, as is indicated by the increase of the coin reserve in Upper India, from the interior to the presidency towns.

Money Orders.—Arrangements have been put in operation for the interchange of money orders with several European countries, but as yet little advantage has been taken of the accommodation thus offered.

Savings Banks.—The number of depositors in Savings Banks has increased in the course of the year 1874-75 by about 6,000. It now stands at about 74,000, and the aggregate of deposits at about £1,900,000.

SUMMARY.

To sum up the most important information and conclusions set forth in this Financial Statement.

For 1874-75 the regular estimate showed an expected surplus of £1,889,000; the actual account shows a surplus of £2,556,990.

For 1875-76 we last year estimated for a surplus of £506,000. We now expect the surplus under the Regular estimate to be £1,903,000.

The above figures are exclusive of expenditure on the Famine and on Reproductive works.

In the budget of 1876-77 we estimate for an income of £50,480,000; and for an expenditure of £50,336,000; thus providing for a surplus of £144,000.

The expenditure on Reproductive works has been reduced to £3,759,000.

The budget is based on the expectation that £3,000,000 will be borrowed during the year, and of this £2,640,000 by Her Majesty's Secretary of State in England.

Under this arrangement it is estimated that the cash balance in India will on 31st March 1877 stand at £13,552,614.

REVENUE AND EXPENDITURE OF THE GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND.

REVENUE.

—	Accounts, 1874-75.	Budget Estimates 1875-76.	Regular Estimates 1875-76.	Budget Estimates 1876-77.
Civil.	£	£	£	£
Land Revenue ...	21,296,793	21,379,000	21,372,000	21,381,000
Tributes and contributions from Native States ...	724,972	700,000	723,000	700,000
Forest ...	583,281	572,000	624,000	600,000
Excise on Spirit and Drugs ...	2,346,143	2,370,000	2,488,000	2,525,000
Assessed Taxes ...	2,747	...	...	...
Customs ...	2,678,479	2,670,000	2,705,000	2,620,000
Salt ...	6,227,301	6,208,000	6,286,000	6,300,000
Opium ...	8,556,629	8,050,000	8,449,000	8,200,000
Stamps ...	2,758,042	2,784,000	2,815,000	2,837,000
Mint ...	159,021	72,000	106,000	124,000
Post Office ...	739,400	735,000	759,000	778,000
Telegraph ..	286,479	290,000	303,000	290,000
Law and Justice ...	321,798	319,000	316,000	316,000
Marine ...	298,525	197,000	203,000	198,000
Interest ...	543,319	572,000	558,000	508,000
Receipts in aid of Superannuation, Retired and Compassionate Allowances.	698,641	634,000	750,000	594,000
Gain by exchange on Transactions with London ...	395,335	325,000	374,000	347,000
Miscellaneous ..	278,144	180,000	272,000	259,000
Total ...	48,895,049	48,057,000	49,103,000	48,577,000
Army ...	988,845	907,000	1,011,000	878,000
Public Works, Ordinary ...	78,549	94,000	71,000	83,000
Irrigation ...	476,748	532,000	529,000	527,000
State Railways ...	130,986	230,000	277,000	415,000
Grand Total ...	50,570,177	49,820,000	50,991,000	50,480,000
Deficit, including Public Works, Extraordinary, but excluding Famine Charges ...	1,692,576	...	2,240,000	3,615,000
Deficit, including Public Works, Extraordinary, and Famine Charges ...	2,930,4[illegible]	3,794,[illegible]	2,896,000	[illegible]

EXPENDITURE.

Civil.	£	£	£	£
Interest on Funded and Unfunded Debt.	5,032,486	5,208,000	5,173,000	5,360,000
Interest on Service Funds and other Accounts ...	379,568	376,000	391,000	390,000
Refunds and Drawbacks ...	319,916	300,000	282,000	300,000
Land Revenue ...	2,457,806	2,480,000	2,502,000	2,473,000
Forest ...	423,267	405,000	424,000	417,000
Excise on Spirit and Drugs ...	87,351	86,000	85,000	87,000
Assessed Taxes ...	1	*Nil*	*Nil*	*Nil*
Customs ...	184,172	179,000	187,000	189,000
Salt ...	462,168	498,000	514,000	526,000
Opium ...	2,341,546	2,300,000	2,216.000	2,200,000
Stamps ...	125,451	123,000	106,000	103,000
Mint ...	131,093	90,000	107,000	94,000
Post Office ..	807,596	816,000	817,000	843,000
Telegraph ...	432,029	484,000	493,000	488,000
Administration ...	1,605,469	1,615,000	1,702,000	1,595,000
Minor Departments ..	320,541	299,000	309,000	287,000
Law and Justice ...	2,298,180	2,340,000	2,335,000	2,367,000
Marine ...	590,046	589,000	656,000	576,000
Ecclesiastical .	161,724	161,000	160,000	162,000
Medical ...	181,579	180,000	182,000	184,000
Political Agencies ...	404,223	336,000	432,000	349,000
Allowances and Assignments under Treaties and Engagements ...	1,738,368	1,695,000	1,705,000	1,696,000
Civil Furlough and Absentee Allowances ...	216,704	221,000	223,000	223,000
Superannuation, Retired and Compassionate Allowances.	1,779,956	1,816,000	1,944,000	1,796,000
Loss by exchange on Transactions with London ...	897,878	1,390,000	1,425,000	2,332,000
Miscellaneous ...	122,037	77,000	189,000	78,000
Allotments for Provincial Services ..	5,148,744	5,059,000	5,144,000	5,060,000
Famine Relief ..	2,237,860	...	656,000	...
Total Civil...	30,887,761	29,123,000	30,359,000	30,175,000
Army ...	15,375,192	15,683,000	15,325,000	15,979,000
Public Works Ordinary	2,504,255	2,654,000	2,742,000	2,532,000
State Railways ...	183,883	180,000	221,000	297,000
Land and Supervision (Guaranteed Railways) ...	55,394	91,000	95,000	93,000
Guaranteed Interest, less net Traffic Receipts ..	1,244,562	1,583,000	1,002,000	1,260,000
Total ordinary ...	50,251,047	49,314,000	49,744,000	50,336,000
Public Works, Extraordinary ...	4,249,566	4,300,000	4,143,000	3,759,000
Grand Total ...	54,500,613	53,614,000	53,887,000	54,095,000
Surplus, excluding P. Works, Extraordinary, but including Famine Charges.	319,130	506,000	1,247,000	144,000
Surplus, excluding Public Works, Extraordinary, and Famine Charges ...	2,556,990	506,000	1,903,000	144,[illegible]
Gross Guaranteed Interest ..	4,693,884	4,725,000	4,687,000	4,730,[illegible]
Net Traffic Receipts...	3,449,322	3,142,000	3,685,000	3,470,[illegible]
Guaranteed Interest, less net Traffic Receipts ...	1,244,562	1,583,000	1,002,000	1,2[illegible]

E. F. HARRISON, Comptroller General.
EDWARD GAY, Deputy Comptroller General
R. B. CHAPMAN, Secy. to the Govt. of Ind

Fort William; Financial Department, 31st March 1876.

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* In the Irrigation Department the works in hand are estimated at a total cost of £14,336,000. Of this it is estimated that £8,639,000 will have been spent to the close of 1875-76; leaving the Government liable for the completion of these works in a sum of £6,697,000.

Similarly, the total outlay for State Railways now in hand is estimated at £18,100,000: of which £10,780,000 will have been spent to the close of this year; leaving £7,320,000 to be met for their completion.

Or combining both classes of works, the liability of Government would be discharged for their completion by an estimated expenditure of £14,017,000. And as the canal series will not be completed till 1883, this expenditure will be spread over several years.

Three other Railways are of pressing importance, the estimated cost of which exceeds three millions and a half; but if the present financial depression should continue, it may be necessary to postpone their construction :—

Nagpore to Chutteesgurh	£ 840,000
Neemuch and Nusseerabad	825,000
Western Rajpootana	1,850,000
	£3,515,000